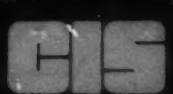
NOTE

This Microfiche meets the quality requirements of the American National Standard for Microfiche of Documents (ANSI PH5.9-1975). However, because of imperfections in the document from which it was made, it contains images that are illegible or difficult to read. The source document for this microfiche is the best copy that could be obtained prior to filming.

Congressional Information Service, Inc.
Washington, D.C.



UNITED STATES HOUSE OF REPRESENTATIVES

LEGISLATIVE CALENDAR

COMMITTEE ON WAYS AND MEANS

DAN ROSTENKOWSKI, Chairman

NINETY-SEVENTH CONGRESS

FIRST SESSION { CONVENED JANUARY 5, 1981
ADJOURNED DECEMBER 16, 1981

SECOND SESSION { CONVENED JANUARY 25, 1982
ADJOURNED DECEMBER 21, 1982

FINAL CALENDAR

[No. 7]

11-054 O

U.S. GOVERNMENT PRINTING OFFICE 1983

H782-18

COMMITTEE ON WAYS AND MEANS

HOUSE OF REPRESENTATIVES

DAN ROSTENKOWSKI, Illinois, *Chairman*

SAM M. GIBBONS, Florida
J. J. PICKLE, Texas
CHARLES B. RANGEL, New York
WILLIAM R. COTTER, Connecticut [1]
FORTNEY H. (PETE) STARK, California
JAMES R. JONES, Oklahoma
ANDY JACOBS, Jr., Indiana
HAROLD FORD, Tennessee
KEN HOLLAND, South Carolina
WILLIAM M. BRODHEAD, Michigan
ED JENKINS, Georgia
RICHARD A. GEPHARDT, Missouri
THOMAS J. DOWNEY, New York
CECIL (CEC) HEFTEL, Hawaii
WYCHE FOWLER, Jr., Georgia
FRANK J. GUARINI, New Jersey
JAMES M. SHANNON, Massachusetts
MARTY RUSSO, Illinois
DON J. PEASE, Ohio
KENT HANCE, Texas
ROBERT T. MATSUI, California
DON BAILEY, Pennsylvania
BERYL ANTHONY, Jr., Arkansas [2]

BARBER B. CONABLE, Jr., New York
JOHN J. DUNCAN, Tennessee
BILL ARCHER, Texas
GUY VANDER JAGT, Michigan
PHILIP M. CRANE, Illinois
BILL FRENZEL, Minnesota
JAMES G. MARTIN, North Carolina
L. A. (SKIP) BAFALIS, Florida
RICHARD T. SCHULZE, Pennsylvania
BILL GRADISON, Ohio
JOHN H. ROUSSELOT, California
W. HENSON MOORE, Louisiana

Professional Staff

John J. Salmon, *Chief Counsel*
Joseph K. Dowley, *Assistant Chief Counsel*
Robert J. Leonard, *Chief Tax Counsel*
A. L. Singleton, *Minority Chief of Staff*

[1] Deceased Sept. 8, 1981.

[2] Assigned Oct. 7, 1981.

COMMITTEE ON WAYS AND MEANS

HOUSE OF REPRESENTATIVES

SUBCOMMITTEES

AS OF SEPTEMBER 22, 1981

SUBCOMMITTEE ON TRADE

SAM M. GIBBONS, Florida, *Chairman*

DAN ROSTENKOWSKI, Illinois
JAMES R. JONES, Oklahoma
ED JENKINS, Georgia
THOMAS J. DOWNEY, New York
DON J. PEASE, Ohio
KENT HANCE, Texas
WILLIAM M. BRODHEAD, Michigan
DON BAILEY, Pennsylvania

GUY VANDER JAGT, Michigan
BILL ARCHER, Texas
BILL FRENZEL, Minnesota
L. A. (SKIP) BAFALIS, Florida
RICHARD T. SCHULZE, Pennsylvania

SUBCOMMITTEE ON SOCIAL SECURITY

J. J. PICKLE, Texas, *Chairman*

ANDY JACOBS, JR., Indiana
RICHARD A. GEPHARDT, Missouri
JAMES M. SHANNON, Massachusetts
WILLIAM M. BRODHEAD, Michigan
CECIL (CEC) HEFTEL, Hawaii
WYCHE FOWLER, JR., Georgia

BILL ARCHER, Texas
BILL GRADISON, Ohio
JOHN H. ROUSSELOT, California
PHILIP M. CRANE, Illinois

SUBCOMMITTEE ON OVERSIGHT

CHARLES B. RANGEL, New York, *Chairman*

SAM M. GIBBONS, Florida
J. J. PICKLE, Texas
ED JENKINS, Georgia
FRANK J. GUARINI, New Jersey
JAMES M. SHANNON, Massachusetts
MARTY RUSSO, Illinois

PHILIP M. CRANE, Illinois
W. HENSON MOORE, Louisiana
JOHN J. DUNCAN, Tennessee
JAMES G. MARTIN, North Carolina

SUBCOMMITTEE ON SELECT REVENUE MEASURES

FORTNEY H. (PETE) STARK, California, *Chairman*

KEN HOLLAND, South Carolina
WYCHE FOWLER, JR., Georgia
MARTY RUSSO, Illinois
ROBERT T. MATSUI, California
CECIL (CEC) HEFTEL, Hawaii
FRANK J. GUARINI, New Jersey
JOHN J. DUNCAN, Tennessee
RICHARD T. SCHULZE, Pennsylvania
GUY VANDER JAGT, Michigan
W. HENSON MOORE, Louisiana

SUBCOMMITTEE ON HEALTH

ANDY JACOBS, JR., Indiana, *Chairman*

CHARLES B. RANGEL, New York
HAROLD FORD, Tennessee
KEN HOLLAND, South Carolina
BERYL ANTHONY, JR., Arkansas [1]
BILL GRADISON, Ohio
JOHN J. DUNCAN, Tennessee
PHILIP M. CRANE, Illinois

SUBCOMMITTEE ON PUBLIC ASSISTANCE AND UNEMPLOYMENT COMPENSATION

HAROLD FORD, Tennessee, *Chairman*

FORTNEY H. (PETE) STARK, California
DON J. PEASE, Ohio
KENT HANCE, Texas
ROBERT T. MATSUI, California
DON BAILEY, Pennsylvania
BERYL ANTHONY, JR., Arkansas [1]
L. A. (SKIP) BAFALIS, Florida
JOHN H. ROUSSELOT, California
BILL GRADISON, Ohio
W. HENSON MOORE, Louisiana

---

[1] Assigned Oct. 7, 1981.

JURISDICTION OF COMMITTEE ON WAYS AND MEANS

RULES OF THE HOUSE OF REPRESENTATIVES

RULE X

ESTABLISHMENT AND JURISDICTION OF STANDING COMMITTEES

THE COMMITTEES AND THEIR JURISDICTION

1. There shall be in the House the following standing committees, each of which shall have the jurisdiction and related functions assigned to it by this clause and clauses 2, 3, and 4; and all bills, resolutions, and other matters relating to subjects within the jurisdiction of any standing committee as listed in this clause shall (in accordance with and subject to clause 5) be referred to such committees as follows:

* * * * * * *

(v) Committee on Ways and Means.

(1) Customs, collection districts, and ports of entry and delivery.

(2) Reciprocal trade agreements.

(3) Revenue measures generally.

(4) Revenue measures relating to the insular possessions.

(5) The bonded debt of the United States.

(6) The deposit on public moneys.

(7) Transportation of dutiable goods.

(8) Tax exempt foundations and charitable trusts.

(9) National social security, except (A) health care and facilities programs that are supported from general revenues as opposed to payroll deductions and (B) work incentive programs.

NOTE. As a select committee the Committee on Ways and Means dates from 1789. It was made a standing committee in 1802. Originally it considered both revenue and appropriations, but in 1865 the appropriation bills were given to the Committee on Appropriations and certain other bills to what is now the Committee on Banking, Finance, and Urban Affairs. The subject of recesses and final adjournments, formerly within the jurisdiction of this committee was, under the Reorganization Act of 1946, transferred to the Committee on Rules.

TABLE OF CONTENTS

	Page
Members and professional staff personnel of committee	2
Members of subcommittees	3
Jurisdiction of committee	5
Hearings held and written statements received by committee	7
Hearings held and written statements received by subcommittees	8
Miscellaneous publications by and for committee	11
Presidential messages of interest to committee	14
Executive communications referred to committee:	
I. Communications transmitting drafts of proposed legislation	15
II. Communications transmitting annual reports and other material not involving draft legislation	19
Reports and studies required to be submitted to committee	29
Index by House report numbers	36
Index by Senate report numbers, conference report numbers, and Public Law numbers	37
Status of bills on which legislative action was taken by committee	38
Summaries of public and private bills and resolutions reported by committee	43
House bills referred to committee:	
Public bills	117
Private bills	408
House joint resolutions referred to committee	409
House concurrent resolutions referred to committee	411
House resolutions referred to committee	419
Senate bills referred to committee	425
Senate joint resolutions referred to committee	426
Senate concurrent resolutions referred to committee	427
Bills and resolutions referred to other committees containing provisions over which jurisdiction has been asserted	428
Bills containing provisions of jurisdictional interest to committee	432
Author index to all bills and resolutions referred to committee	435
Popular title index	1018
Subject index to all bills and resolutions referred to committee	1032

HEARINGS HELD AND WRITTEN STATEMENTS RECEIVED BY COMMITTEE ON WAYS AND MEANS

SUBJECT, BILL NO., AND SERIAL NO.	DATES HELD	NUMBER OF WITNESSES
Public Debt Limitation. (See H.R. 1553.) (Serial 97-2.)	Feb. 3, 1981.	5
Tax Aspects of the President's Economic Program. (See H.R. 3849, superseded by H.R. 4242; H.R. 3850, superseded by H.R. 3982.) (Serial 97-10, 11, 12.).	Feb. 24, 25; Mar. 3, 4, 5, 24, 25, 26, 27, 30, 31; Apr. 1, 2, 3, 7, 1981.	193
Commodity "Tax Straddles." (See H.R. 1293, 1338.) (Serial 97-15.)	Apr. 30, 1981.	27
Issues Relating to Financing the Railroad Retirement Account. (Serial 97-23.)	July 13, 1981.	8
Aviation Excise Taxes and the Airport and Airway Trust Fund. (See H.R. 2930, 4800.) (Serial 97-25.)	Oct. 14, 1981.	30
Debt Collection. (See H.R. 4613.) (Serial 97-26.)	Oct. 15, 1981.	4
Treatment of LIFO Recapture and Federal National Mortgage Association Net Operating Losses. (See H.R. 5013, 4717, 5011, 3606.) (Serial 97-33.).	Dec. 9, 1981.	15
Impact of the Administration's Budget Cuts.		
Part I: Baltimore Md., Indianapolis, Ind., Detroit, Mich. (Serial 97-35.)	Nov. 17; Dec. 7, 8, 1981.	65
Part II: Sacramento, Calif., and Seattle Wash. (Serial 97-48.)	Jan. 18, 19, 1982.	42
Administration's Change in Federal Policy Regarding the Tax Status of Racially Discriminatory Private Schools. (See H.R. 5313.) (Serial 97-39.).	Feb. 4, 1982.	12
Administration's Fiscal Year 1983 Economic Program. (Serial 97-66, 67, 68.)	Feb. 18, 19, 22, 23, 24; Mar. 30, 31; Apr. 1, 2, 5, 6; and May 5, 1982.	120
Technical Corrections Act of 1982. (See H.R. 6056.) (Serial 97-59.)	Apr. 27, 1982.	13
Management of the Public Debt. (Serial 97-69.)	Apr. 27, 1982.	5
Tax Compliance Act of 1982 and Related Legislation. (See H.R. 5829, 6300.) (Serial 97-63.)	May 18, 1982	32
Administration Proposal for an Increase in the Public Debt Limit. (Serial 97-51.)	May 25, 1982.	3
Pension Equity Tax Act of 1982. (See H.R. 6410.) (Serial 97-65.)	June 10, 1982.	27
Accounting Treatment of the Investment Tax Credit and Accelerated Depreciation for Public Utility Ratemaking Purposes. (See H.R. 1524, 6503.) (Serial 97-70.).	June 21, 1982.	10
Financing Needs of the Highway Trust Fund for Fiscal Years 1983-86. (See H.R. 6211, 7368.) (Serial 97-86.)	Dec. 1, 1982.	34

HEARINGS HELD AND WRITTEN STATEMENTS RECEIVED BY SUBCOMMITTEES

SUBJECT, BILL NO., AND SERIAL NO.	DATES HELD	NUMBER OF WITNESSES
SUBCOMMITTEE ON TRADE		
Trade Agencies Authorizations for Fiscal Year 1982. (See H.R. 2540, 3850, 3964, 3982.) (Serial 97-1.)	Feb. 26; Mar. 11, 1981.	35
Trade Adjustment Assistance for Workers, Firms, and Communities. (See H.R. 943, 1592, 1604, 1760, 2292, 3850, 3982, 3964.) (Serial 97-13.).	Mar. 30, 31, 1981.	9
Certain Tariff and Trade Bills. (See H.R. 833, 1184, 1910, 1931, 1987, 1988, 2082, 2162, 2206, 2269, 2454, 2479, 2502, 2516, 2563, 2786, 3075, 3874, 4566, H.Con.Res. 95.) (Serial 97-19.).	May 5; June 15, 1981.	64
Trade Waiver Authority Extension. (Serial 97-18.)	June 22, 1981.	25
U.S. Trade Policy:		
Phase I: Administration and Other Public Agencies. (Serial 97-45.)	Oct. 28, 29, 30; Nov. 2, 3, 12, 1981.	55
Phase II: Private Sector. (Part A, Serial 97-46; Part B, Serial 97-47.)	Dec. 10, 11, 14, 15, 16, 1981; Feb. 1, 2; Mar. 18, 1982.	73
Written Comments on H.R. 4761, Two-Year Extension of Residual Tariff Negotiating Authority. (WMCP:97-28).	Jan. 19, 1982.	.....
Fiscal Year 1983 Authorization for Customs Service, International Trade Commission, and U.S. Trade Representative; Recommendations for March 15 Report to Budget Coommittee. (See H.R. 6094.) (Serial 97-50.).	Feb. 25, 26, 1982.	37
Caribbean Basin Initiative. (See H.R. 5900.) (Serial 97-52.)	Mar. 17, 23, 24, 25, 1982.	61
Miscellaneous Tariff and Trade Bills. (See H.R. 4494, 4806, 4844, 5080, 5498, 5730, 5758, 5764, 5786, 5790, 5839. 5884, 5947, 6268, 3649, 4002, 4913, 5490, 5811, 5891, 4155, 4480, 4501, 4602, 4641, 4642, 4890, 5041, 5058, 5372, 5386, 5499, 5554, 5823, 4134, 4690, 5707, 6176, 6239, 6396.) (Serial 97-58.).	May 17, 26, 1982.	55
Trade in Services and Trade in High Technology Products. (See H.R. 5383, 5579, 6436.) (Serial 97-60.)	May 24, 1982.	20
Extension of the Manufacturing Clause of the Copyright Law. (See H.R. 6198.) (Serial 97-56.)	May 27, 1982.	11
Trade Adjustment Assistance for Workers. (See H.R. 6482, 6509.) (Serial 97-61.)	June 14, 1982.	13
Extension of MFN Status to Romania, Hungary, and the People's Republic of China. (See H.Res. 570.) (Serial 97-78.).	July 12, 13, 1982.	38
Reciprocal Trade and Market Access Legislation. (See H.R. 5383, 5596, 6433, 6773, 5205, 5579.) (Serial 97-77.)	July 26, 1982.	17
Tariff and Trade Bills. (See H.R. 4428, 6093, 6278, 6280, 6281, 6360.) (Serial 97-84.)	Sept. 16, 1982.	9
Fair Practices in Automotive Products Act. (See H.R. 5133.) (Serial 97-80.)	Sept. 21-24, 27-30; Oct. 1, 1982.	63
Current Exchange Rate Relationship of the U.S. Dollar and the Japanese Yen. (Serial 97-85.)	Nov. 30, 1982.	9
SUBCOMMITTEE ON SOCIAL SECURITY		
Social Security Financing Issues. (See H.R. 3850, 3964, 3982.) (Serial 97-3.)	Feb. 17, 18, 19, 26, 27; Mar. 6, 13, 16, 23, 1981.	67
Automated Data Processing Systems. (Held jointly with Oversight Subcommittee.) (Serial 97-16.)	May 22, 1981.	9
Social Security Financing Recommendations. (See H.R. 3850, 3964, 3982.) (Serial 97-17.)	May 28, 1981.	2
Elimination of Minimum Social Security Benefit Under Public Law 97-35. (Serial 97-22.)	Sept. 10, 1981.	7
Volume Providers of Medical Examinations for the Social Security Disability Program. (Held jointly with Oversight Subcommittee.) (Serial 97-27.).	Sept. 18, 1981.	6
Investment of the Social Security Trust Funds. (Serial 97-34.)	Oct. 16, 1981.	2

HEARINGS HELD AND WRITTEN STATEMENTS RECEIVED BY SUBCOMMITTEES

Subject, Bill No., and Serial No.	Dates Held	Number of Witnesses
Social Security Appeals and Case Review Process. (Serial 97-31.)	Oct. 23, 28, 1981.	15
Administration of the Social Security Program. (Serial 97-37.)	Dec. 11, 1981.	4
Implementation of 1981 Reconciliation Act Repeal of Social Security Student Benefit. (See H.R. 5375, 5443, 5458, 5485, 5530.) (Serial 97-38.).	Feb. 5, 1982.	14
Possible Irregularities in Medical Examinations Purchased From Volume Providers for the Social Security Disability Program. (Held jointly with the Subcommittee on Oversight.) (Serial 97-55.).	Mar. 11, 1982.	7
Disability Amendments of 1982. (See H.R. 5700, 6181.) (Serial 97-54.)	Mar. 16, 17, 1982.	23
Social Security Administrative Issues. (Serial 97-83.)	Sept. 23, 1982.	10
Social Security Miscellaneous and Technical Improvements Act. (See H.R. 7326.) (Serial no. 97-88.)	Dec. 6, 1982.	10
Continuing Disability Investigation Program. (Serial 97-90.)	Dec. 8, 1982.	3
SUBCOMMITTEE ON OVERSIGHT		
Professional Standards Review Organization (PSRO) Program. (Held jointly with Health Subcommittee.) (Serial 97-5.).	Mar. 24, 25, 1981.	19
"Small-Issue" Industrial Development Bonds. (See H.R. 1423.) (Serial 97-14.)	Apr. 8, 9, 10, 1981.	78
Administration's Fiscal Year 1982 Budget Proposals Relating to Staffing the Internal Revenue Service. (Serial 97-6.).	May 11, 1981.	6
Automated Data Processing Systems. (Held jointly with Social Security Subcommittee.) (Serial 97-16.)	May 22, 1981.	9
Problems Relating to the Insolvency of the Black Lung Disability Trust Fund. (Serial 97-32.)	July 27; Sept. 28, 1981.	31
Volume Providers of Medical Examinations for the Social Security Disability Program. (Held jointly with Social Security Subcommittee.) (Serial 97-27.).	Sept. 18 1981.	6
Impact of Program Changes and Budget Cuts in AFDC, Medicaid, and Social Services Programs. (Held in Memphis, Tenn.) (Held jointly with Subcommittee on Public Assistance and Unemployment Compensation and the Energy and Commerce Committee.) (Serial 97-41.).	Nov. 9, 1981.	27
Taxpayer Privacy Issues. (Serial 97-36.)	Dec. 14, 1981.	19
Safe Harbor Leasing Provisions of the Economic Recovery Tax Act of 1981. (Serial 97-43.)	Dec. 15, 1981.	5
Impact of Administration's Budget Cuts on the Nations Public Hospitals. (Held in Denver, Colo.) (Serial 97-42.).	Jan. 12, 1982.	15
Impact of the Administration's Proposed Budget Cuts on Children. (Held jointly with the Committee on Energy and Commerce.) (Serial 97-44.).	Mar. 3, 1982.	16
Possible Irregularities in Medical Examinations Purchased From Volume Providers for the Social Security Disability Program. (Held jointly with the Subcommittee on Social Security.) (Serial 97-55.).	Mar. 11, 1982	7
Proposed Regulations Governing Reimbursement Under the Medicare End-Stage Renal Disease Program. (Serial 97-57.).	Apr. 22, 1982.	20
Taxpayer Safeguards. (Serial 97-81.)	Apr. 26, 1982.	23
Teamsters Central States Pension Fund Reform and ERISA Enforcement Remedies. (Serial 97-79.)	July 26, 1982.	5
Abusive Tax Shelters. (Serial 97-82.)	Sept. 28, 1982.	6
SUBCOMMITTEE ON SELECT REVENUE MEASURES		
Revenue Procedure 80-55. (See H.R. 1015, 2270.) (Serial 97-4.)	Apr. 8, 1981.	2
Tax Issues Involved in the Sale or Transfer of Professional Sports Franchises. (Oakland, Calif.) (Serial 97-21.)	May 1, 1981.	10
Tax Treatment of Employee Fringe Benefits. (See H.R. 741, 3654, 3820, 3871.) (Serial 97-8.)	May 13, 1981.	2
Tax Treatment of Business Expenses of State Legislators. (See H.R. 365, 858, 2067, 2605.) (Serial 97-9.)	June 23, 1981.	6
Payment of Attorneys' Fees in Tax Litigation. (See H.R. 2555, 3262.) (Serial 97-29.)	Sept. 28, 1981.	9
Legislative Proposals Relating to Sec. 280A and Other Minor Tax Bills. (See H.R. 588, 890, 1177, 1280, 1410, 2295, 2397, 2860, 3581, 4071, 4408.) (Serial 97-28.).	Oct. 19, 1981.	15

HEARINGS HELD AND WRITTEN STATEMENTS RECEIVED BY SUBCOMMITTEES

Subject, Bill No., and Serial No.	Dates Held	Number of Witnesses
Miscellaneous Tax Bills. (See H.R. 612, 1808, 2597, 2981, 3191, 4444, 4473, 4577, 4592, 49990, 5630.) (Serial 97-73.).	Mar. 16, 1982.	29
Deductibility of Certain Expenses Incurred by Self-Employed Individuals. (Serial 97-71.)	Apr. 19, 1982.	10
Legislation Relating to Tax-Motivated Corporate Mergers and Acquisitions. (See H.R. 4562, 5517, 5719, 5855, 6295.) (Serial 97-75.).	May 24, 1982.	18
Classification Issues Relating to Independent Contractors. (See H.R. 4531, 4971, 5729, 5867, 6311.) (Serial 97-72.).	June 11, 1982.	21
Subchapter S Revision Act of 1982. (See H.R. 6055.) (Serial 97-64.)	June 14, 1982.	15
Miscellaneous Tax Legislation. (See H.R. 5573, 4667, 4948, 5177, 5470, 4356, 5732, 617, 2402, 4917, 5985, 6218.) (Serial 97-74.).	June 14; July 12, 1982.	36
SUBCOMMITTEE ON PUBLIC ASSISTANCE AND UNEMPLOYMENT COMPENSATION		
Administration's Proposed Savings in Unemployment Compensation, Public Assistance, and Social Service Programs. (Serial 97-7.).	Mar. 11, 12, 1981.	44
Certain Unemployment Issues Pending Before the Subcommittee. (Serial 97-30.)	Oct. 28, 1981.	26
Impact of Program Changes and Budget Cuts in AFDC, Medicaid, and Social Services Programs. (Held in Memphis, Tenn.) (Held jointly with Oversight Subcommittee and Energy and Commerce Committee.) (Serial 97-41.).	Nov. 9, 1981.	27
Administration's Fiscal Year 1983 Legislative Proposals for Unemployment Compensation and Public Assistance. (See H.R. 5226, 5791, 5871, 5509, 5911, 5284, 5251, 5452, 5904, 6085.) (Serial 97-62.).	Mar. 25; Apr. 21, 22, 1982.	63
Effect of Fiscal Year 1983 Budget Resolutions on Public Assistance Programs. (Serial 97-76.)	June 23, 1982.	12
Additional Weeks of Unemployment Compensation Benefits. (See H.R. 7327.) (Serial 97-89.)	Dec. 8, 1982.	17
SUBCOMMITTEE ON HEALTH		
Proposed Budget Cuts in the Medicare Program. (See H.R. 3850, 3964, 3982.) (Serial 97-20.)	Mar. 30, 31; Apr. 1, 1981.	19
Professional Standards Review Organization (PSRO) Program. (Held jointly with Oversight Subcommittee.) (Serial 97-5.).	Mar. 24, 25, 1981.	19
Proposals to Stimulate Competition in the Financing and Delivery of Health Care. (Serial 97-24.)	Sept. 30; Oct. 1, 2, 1981.	91
Medicare Coverage and Reimbursement of Skilled Nursing Facility Services. (Serial 97-40.)	Feb. 2, 1982.	9
Administration's Proposed Budget Cuts Affecting the Medicare Program. (Serial 97-53.)	Mar. 2; June 15, 1982.	31
Coverage of Hospice Care Under the Medicare Program. (See H.R. 5180.) (Serial 97-49.)	Mar. 25, 1982.	29
Medicare Coverage of Emergency Response Systems and Direct Reimbursement of Mental Health Specialists. (See H.R. 3921, 6092.) (Serial 97-87.).	Dec. 14, 1982.	20

MISCELLANEOUS PUBLICATIONS BY AND FOR THE COMMITTEE ON WAYS AND MEANS

TITLE	PUBLICATION NO.	DATE
Manual of Rules of the Committee on Ways and Means for the Ninety-Seventh Congress	WMCP:97-1	Jan. 29, 1981
General Explanation of the Crude Oil Windfall Profit Tax Act of 1980 (H.R. 3919, 96th Congress; Public Law 96-233).	JCS-1-81	Dec. 7, 1980
Background and Issues Relating to the Public Debt Limit	JCS-2-81	Jan. 30, 1981
Summary of Administration Tax and Budget Reduction Proposals	JCS-3-81	Feb. 20, 1981
Background Material and Data on Major Programs Within the Jurisdiction of the Committee on Ways and Means.	WMCP:97-2	Mar. 10, 1981
Estimates of Federal Tax Expenditures for Fiscal Years 1981-86	JCS-7-81	Mar. 16, 1981
Description of the Administration's Legislative Recommendations Under the Jurisdiction of the Ways and Means Committee.	WMCP:97-5	Mar. 18, 1981
Economic Background for a Tax Reduction Bill	JCS-13-81	Apr. 25, 1981
Background and Issues Relating to Individual Income Tax Reductions	JCS-14-81	Apr. 27, 1981
Background on Commodity Tax Straddles and Explanation of H.R. 1293 Scheduled for a Hearing	JCS-15-81	Apr. 28, 1981
Analysis of Proposals for Depreciation and Investment Tax Credit Revisions; Part I: Overview	JCS-18-81	May 6, 1981
Proposed Depreciation and Investment Tax Credit Revisions; Part II: Present Law and Description of Proposals.	JCS-20-81	May 18, 1981
Summary of Testimony on Administration Tax Proposals Before the Committee on Ways and Means	JCS-22-81	May 26, 1981
Summary of Revised Administration Tax Reduction Proposals	JCS-27-81	June 11, 1981
Comparison of Present Law With Alternative Capital Cost Recovery Proposals	JCS-28-81	June 16, 1981
Proposed Depreciation and Investment Tax Credit Revisions Part III: Analysis of Specific Issues	JCS-29-81	June 17, 1981
Background and Description of Administration Proposal Relating to Estate and Gift Taxes	JCS-31-81	June 22, 1981
Summary of the Tax Incentive Act of 1981 (H.R. 4242), as Ordered Reported by the Committee on Ways and Means.	WMCP:97-13	July 24, 1981
Comparative Summary of H.R. 4242, Tax Incentive Act of 1981, as Reported by the Ways and Means Committee and as Proposed To Be Modified by the Conable-Hance and Udall Substitutes.	JCS-37-81	July 27, 1981
Comparison of Tax Provisions: H.R. 4242 (Economic Recovery Tax Act of 1981) as Passed by the House and Senate.	JCS-39-81	July 31, 1981
Summary of H.R. 4242, The Economic Recovery Tax Act of 1981 (Out of print.)	JCS-40-81	Aug. 5, 1981
Manual of Rules of the Committee on Ways and Means for the Ninety-Seventh Congress. Adopted Jan. 29, 1981, Revised Sept. 16, 1981.	WMCP:97-17	Sept. 16, 1981
Description of Proposals (H.R. 2930 and H.R. 2643) Relating to Aviation Excise Taxes and Airport and Airway Trust Fund Authorizations.	JCS-54-81	Oct. 13, 1981
Description of H.R. 4613 and Other Proposals Relating to Federal Debt Collection Procedures	JCS-55-81	Oct. 14, 1981
Description of Tax Bills Relating to LIFO Inventory Recapture (H.R. 4717 and H.R. 5011) and Net Operating Loss Treatment of The Federal National Mortgage Association (H.R. 5013).	JCS-68-81	Dec. 7, 1981
Summary of H.R. 5159, the Black Lung Benefits Revenue Act of 1981	JCS-70-81	Dec. 21, 1981
General Explanation of the Economic Recovery Tax Act of 1981. (H.R. 4242, 97th Congress; Public Law 97-34.) (Out of print.).	JCS-71-81	Dec. 31, 1981
Background Relating to the Effect of Racially Discriminatory Policies on the Tax-Exempt Status of Private Schools.	JCS-1-82	Jan. 29, 1982
Summary of H.R. 4717, As Passed by the Senate	JCS-2-82	Feb. 12, 1982

MISCELLANEOUS PUBLICATIONS BY AND FOR THE COMMITTEE ON WAYS AND MEANS

TITLE	PUBLICATION NO.	DATE
Background Material and Data on Major Programs Within the Jurisdiction of the Committee on Ways and Means.	WMCP:97-29	Feb. 18, 1982
Summary of Revenue Measures in the Administration's Budget for Fiscal Year 1983	JCS-3-82	Mar. 2, 1982
Estimates of Federal Tax Expenditures for Fiscal Years 1982-1987	JCS-4-82	Mar. 8, 1982
Description of the Administration's Legislative Recommendations Under the Jurisdiction of the Committee on Ways and Means.	WMCP:97-31	Mar. 9, 1982
Comparison of H.R. 4717 as Passed by the House and as Passed by the Senate	JCS-8-82	Mar. 29, 1982
Description of H.R. 6056 (Technical Corrections Act of 1982).	JCS-12-82	Apr. 26, 1982
Comparative Description of H.R. 6300 and H.R. 5829 (The Taxpayer Compliance Improvement Act of 1982)	JCS-13-82	May 12, 1982
Description of H.R. 6410 (The Pension Equity Tax Act of 1982)	JCS-17-82	June 5, 1982
Summary of Present Federal Excise Taxes	JCS-18-82	June 7, 1982
Analysis of Safe-Harbor Leasing	JCS-23-82	June 14, 1982
Description of H.R. 1524 and H.R. 6503 Relating to Accounting Treatment of the Investment Tax Credit and Accelerated Depreciation for Public Utility Ratemaking Purposes.	JCS-25-82	June 16, 1982
Background and Description of Present Federal Excise Taxes	JCS-27-82	June 25, 1982
Description of Possible Options to Increase Revenues	JCS-29-82	July 16, 1982
Conference Comparison of Spending Provisions (H.R. 4961, 6877, 6878).		
Explanation of H.R. 6878, the Medicare, Unemployment Compensation, and Public Assistance Amendments of 1982.	WMCP:97-35	Aug. 2, 1982
Description of the Tax Provisions of H.R. 4961 as Passed by the House and the Senate	JCS-30-82	Aug. 3, 1982
Compilation of Conferee's Decisions on H.R. 4961, the "Tax Equity and Fiscal Responsibility Act of 1982"	WMCP:97-36	Aug. 17, 1982
Summary of the Revenue Provisions of H.R. 4961, The Tax Equity and Fiscal Responsibility Act of 1982	JCS-31-82	Aug. 24, 1982
Compilation of the Social Security Laws (Volumes I and II)	WMCP:97-20, 21	
Proposed One-Year Extension of Highway Trust Fund Taxes	JCS-33-82	Sept. 14, 1982
Summary of H.R. 4717, The Miscellaneous Revenue Act of 1982, and H.R. 6055, the Subchapter S Revision Act of 1982.	JCS-37-82	Oct. 15, 1982
General Explanation of the Revenue Provisions of the Tax Equity and Fiscal Responsibility Act of 1982 (P.L. 97-248; H.R. 4961).	JCS-38-82	Dec. 31, 1982
SUBCOMMITTEE ON TRADE		
Report on Trade Mission to Far East	WMCP:97-27	Dec. 21, 1981
Written Comments on H.R. 4761, Two-Year Extension of Residual Tariff Negotiating Authority (Out of print.).	WMCP:97-28	Jan. 19, 1982
Domestic Content Legislation and the U.S. Automobile Industry (Analyses of H.R. 5133)	WMCP:97-33	Aug. 16, 1982
SUBCOMMITTEE ON SOCIAL SECURITY		
Status of the Disability Insurance Program	WMCP:97-3	Mar. 16, 1981
Summary of Recent Recommendations for Changes in the Social Security System	WMCP:97-4	Feb. 13, 1981
Background on Social Security Office Space Problem	WMCP:97-8	Apr. 27, 1981
Subcommittee Survey of State Disability Agencies: Quality Assurance	WMCP:97-9	May 4, 1981
The Social Security Automated Data Processing System Crisis	WMCP:97-10	May 22, 1981
Summary of Testimony on President Reagan's Social Security Financing Package	WMCP:97-11	July 8, 1981
Social Security and Railroad Retirement Enactments in the 97th Congress Within Jurisdiction of the Committee on Ways and Means.	WMCP:97-15	Aug. 11, 1981
Volume Providers of Medical Examinations for Social Security Disability Cases	WMCP:97-16	Sept. 18, 1981

MISCELLANEOUS PUBLICATIONS BY AND FOR THE COMMITTEE ON WAYS AND MEANS

TITLE	PUBLICATION NO.	DATE
Social Security Trust Fund Investments: Policies and Practices	WMCP:97-19	Oct. 13, 1981
Reagan Administration Disability Proposals	WMCP:97-23	Oct. 20, 1981
Social Security Hearings and Appeals: Pending Problems and Proposed Solutions	WMCP:97-24	Oct. 27, 1982
Termination of Social Security Coverage for Employees of State and Local Governments and Nonprofit Groups.	WMCP:97-32	May 21, 1982
Termination of Social Security Coverage for Employees of State and Local Governments and Nonprofit Groups. (Revised print.).	WMCP:97-34	June 15, 1982
Social Security Continuing Disability Investigation Program: Background and Legislative Issue Paper	WMCP:97-37	Sept. 20, 1982
SUBCOMMITTEE ON OVERSIGHT		
Summary of Testimony and Recommendations on Professional Standards Review Organization	WMCP:97-7	Apr. 6, 1981
Background Information for Hearings on Tax-Exempt "Small Issue" Industrial Revenue Bonds	WMCP:97-6	Apr. 7, 1981
Report on Tax-Exempt "Small Issue" Industrial Revenue Bonds	WMCP:97-12	July 9, 1981
Background Information for Hearings on the Insolvency Problems of the Black Lung Disability Trust Fund	WMCP:97-14	July 27, 1981
Volume Providers of Medical Examinations for Social Security Disability Cases	WMCP:97-16	Sept. 18, 1981
Report and Recommendations of the Subcommittee on Oversight on Black Lung Disability Trust Fund	WMCP:97-22	Dec. 7, 1981
Impact of Budget Cuts on Children (Background Materials for Joint Hearing With Subcommittee on Health and the Environment of the Committee on Energy and Commerce.) (Out of print.).	WMCP:97-30	Mar. 3, 1982
SUBCOMMITTEE ON SELECT REVENUE MEASURES		
Description of Tax Bills Relating to Certain Business Expenses of State Legislators, Scheduled for a Hearing	JCS-30-81	June 19, 1981
Description of Law and Bills Relating to Awards of Attorney's Fees in Tax Cases	JCS-53-81	Sept. 28, 1981
Description of Law and Bills Relating to Business Use of Homes and Other Tax Matters	JCS-58-81	Oct. 16, 1981
Section-by-Section Summary, Analysis, and Justification of H.R. 4961, A Bill To Make Certain Miscellaneous Changes in the Tax Laws; As Reported by the Subcommittee (Out of print.).	WMCP:97-25	Nov. 13, 1981
Description of Tax Bills Scheduled for a Hearing. (See H.R. 612, 1808, 2597, 2647, 2981, 3191, 4444, 4473, 4577, 4592, 4990, 5630.).	JCS-5-82	Mar. 15, 1982
Description of Tax Bills Relating to Tax Treatment of Corporate Mergers and Acquisitions. (See H.R. 4562, 5517, 5719, 5855, 6295.).	JCS-15-82	May 21, 1982
Description of H.R. 6055: Subchapter S Revision Act of 1982	JCS-20-82	June 8, 1982
Description of Law and Bills Relating to Classification of Employees and Independent Contractors for Tax Purposes (See H.R. 4531, 4971, 5729, 5867, 6311.).	JCS-21-82	June 9, 1982
Description of Tax Bills (H.R. 4667, H.R. 4948, H.R. 5177, H.R. 5470, and H.R. 5573)	JCS-22-82	June 10, 1982
Description of Tax Bills Scheduled for a Hearing. (H.R. 617, 2402, 4917, 5985, 6218.)	JCS-28-82	July 9, 1982
SUBCOMMITTEE ON PUBLIC ASSISTANCE AND UNEMPLOYMENT COMPENSATION		
Explanation of H.R. 6878, the Medicare, Unemployment Compensation, and Public Assistance Amendments of 1982.	WMCP:97-35	Aug. 2, 1982
SUBCOMMITTEE ON HEALTH		
Summary of Testimony and Recommendations on Professional Standards Review Organizations	WMCP:97-7	Apr. 6, 1981
Conference Comparison of Medicare and Medicaid Provisions: H.R. 3982, S. 1377 (Joint Jurisdiction of Committees on Ways and Means and Energy and Commerce).		July 15, 1981
Description of Proposals to Stimulate Competition in the Financing and Delivery of Health Care	WMCP:97-18	Sept. 24, 1981
Summary of Testimony Received on Proposals To Stimulate Competition in the Financing and Delivery of Health Care.	WMCP:97-26	Nov. 12, 1981
Explanation of H.R. 6878, the Medicare, Unemployment Compensation, and Public Assistance Amendments of 1982.	WMCP:97-35	Aug. 2, 1982

PRESIDENTIAL MESSAGES OF INTEREST TO COMMITTEE

DATE RECEIVED	H. DOC. 97—	TITLE
Jan. 16, 1981	1	Budget for Fiscal Year 1982.
Jan. 19, 1981	13	State of the Union.
Jan. 1981	.....	Economic Report of the President.
Feb. 18, 1981	21	A Program for Economic Recovery.
Mar. 10, 1981	.....	Budget Revisions for Fiscal Year 1982.
Apr. 7, 1981	.....	Additional Details on Budget Savings.
Apr. 28, 1981	48	Economic Recovery Program.
May 1981	.....	14th Annual Report on the Operation of the Automotive Products Trade Act of 1965.
June 3, 1981	57	Extension of the Jackson-Vanik Waiver Authority.
June 22, 1981	63	6 Proposed Rescissions of Budget Authority; Notice of 13 Deferrals and Revisions to 5 Previously Reported Deferrals.
July 27, 1981	.....	Report on East-West Trade.
Sept. 15, 1981	.....	Quarterly Report on East-West Trade (January - March 1981.)
Sept. 30, 1981	94	Budget Amendments for Fiscal Year 1982.
Nov. 18, 1981	.....	Canadian Tax Laws: Report to the Congress concerning the Canadian tax law which denies a deduction for Canadian income tax purposes for the cost of advertising placed with a foreign broadcast undertaking and directed primarily at the Canadian market.
Dec. 10, 1981	.....	Export of Alcoholic Beverages: Report on foreign tariff and nontariff barriers affecting United States exports of alcoholic beverages.
Dec. 15, 1981	.....	15th annual report of the Automotive Products Trade Act developing during 1980.
Jan. 26, 1982	133	State of the Union.
Feb. 8, 1982	124	Budget for Fiscal Year 1983.
Feb. 10, 1982	123	Economic Report of the President.
Feb. 22, 1982	.....	Quarterly Report on East-West Trade. (April-June 1981.)
Mar. 17, 1982	153	Caribbean Basin.
Mar. 23, 1982	157	Enterprise Zone Tax Act of 1982.
Mar. 31, 1982	.....	Quarterly Report on East-West Trade. (July-Sept. 1981.)
June 2, 1982	190	Further Extension of Waiver Authority Granted by Subsection 402(c) of the Trade Act of 1974.
July 12, 1982	.....	Twenty-fifth Annual Report on the Trade Agreements Program 1980/81.
July 12, 1982	208	Presidential Veto of H.R. 6198.
Sept. 8, 1982	.....	Report on East-West Trade.
Nov. 29, 1982	.....	26th Annual Report on the Trade Agreements Program 1981-82.
Nov. 30, 1982	259	Highway Construction—Proposed Legislation for the Construction of Certain Highways. (See H.R. 7330.)
Dec. 16, 1982	.....	16th Annual Report on the Automotive Products Trade Act of 1965.

EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON WAYS AND MEANS

I. COMMUNICATIONS TRANSMITTING DRAFTS OF PROPOSED LEGISLATION

DATE REFERRED TO COMMITTEE	No. H. Doc. 97—	TITLE
Jan. 19, 1981	292	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend the Social Security Act to increase the effectiveness and improve the administration of certain programs under the act, and for other purposes. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Jan. 19, 1981	293	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend title II of the Social Security Act, and related provisions of the Internal Revenue Code of 1954, for miscellaneous purposes; when enacted, it will be cited as the "Social Security Amendments of 1981". (Referred to Social Security and Health Subcommittees.)
Jan. 22, 1981	353	A letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to authorize appropriations for the U.S. Customs Service for fiscal years 1982 and 1983. (Referred to Trade Subcommittee.) (See H.R. 2540.)
Jan. 22, 1981	356	A letter from the Chairman, Railroad Retirement Board, transmitting a draft of proposed legislation to amend the Railroad Retirement Act of 1974 and the Railroad Retirement Tax Act to assure increased revenues reduced costs, and simplified administration. (Also referred to Energy and Commerce Committee.) (Referred to Social Security Subcommittee.)
Jan. 23, 1981	379	A letter from the Chairman, U.S. International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1982. (Referred to Trade Subcommittee.) (See H.R. 2540.)
Feb. 24, 1981	599	A letter from the U.S. Trade Representative, transmitting a draft of proposed legislation to authorize appropriations for the office of the U.S. Trade Representative through fiscal year 1985, and to provide express authority for certain necessary actions. (Referred to Trade Subcommittee.) (See H.R. 2540.)
Mar. 11, 1981	772	A letter from the Chairman, Railroad Retirement Board, transmitting notice that the administration has endorsed two drafts of proposed legislation previously submitted by his office (Executive Communications Nos. 356, and 321). (Also referred to Energy and Commerce Committee.)
Mar. 12, 1981	788	A letter from the Secretary of Labor, transmitting a draft of proposed legislation to amend the Federal-State Extended Unemployment Compensation Act of 1970, to eliminate the national trigger for extended compensation, change the State trigger, provide for a qualifying requirement, and for other purposes. (Referred to Public Assistance and Unemployment Compensation Subcommittee.) (See H.R. 2880.)
Mar. 18, 1981	842	A letter from the Secretary of Transportation, transmitting a draft of proposed legislation to authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966, to authorize appropriations, and for other purposes. (Also referred to Public Works and Transportation Committee.) (See H.R. 3197.)
Mar. 25, 1981	916	A letter from the Secretary of Transportation, transmitting a draft of proposed legislation, to provide for the improvement of the Nation's airports and airways system, for the modification of airport and airway user taxes, and for other purposes. (Also referred to Public Works and Transportation and Science and Technology Committees.) (See H.R. 2930.)
Mar. 25, 1981	917	A letter from the Acting Assistant Secretary of the Army (Civil Work), transmitting a draft of proposed legislation to provide for the recovery of capital and operations and maintenance costs assignable to commercial waterway transportation for certain U.S. Army Corps of Engineers inland waterway projects. (Also referred to Public Works and Transportation Committee.) (See H.R. 2962.)
Mar. 30, 1981	962	A letter from the Secretary of Labor, transmitting a draft of proposed legislation to amend the Trade Act of 1974, to provide for changes in adjustment assistance for workers, and for other purposes. (Referred to Trade Subcommittee.) (See H.R. 2922.)
Apr. 7, 1981	1045	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to consolidate Federal assistance to States for health services, to provide greater flexibility to States in administering health services programs, and for other purposes. (Also referred to Energy and Commerce, and Education and Labor Committees.) (Referred to Health Subcommittee.) (See H.R. 3224)
Apr. 8, 1981	1066	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend title II of the Social Security Act, and related provisions of that act to improve the program of Old-Age, Survivors, and Disability Insurance, and for other purposes. (Referred to Social Security Subcommittee.) (See H.R. 3457.)

I. COMMUNICATIONS TRANSMITTING DRAFTS OF PROPOSED LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. DOC. 97—	TITLE
Apr. 16, 1981	1121	.....	A letter from the Secretary of Agriculture, transmitting a draft of proposed legislation to amend the Food Stamp Act of 1977 to restrain food stamp program spending, to increase State agency flexibility, to focus benefits toward the most needy, to extend appropriations authority, to amend the Agriculture and Consumer Protection Act of 1973, and to extend and improve the commodity distribution programs, and for other purposes. (Also referred to Agriculture Committee.)
Apr. 27, 1981	1199	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to consolidate and improve Federal grants to States for home energy and emergency assistance to low-income households, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes. (Also referred to Education and Labor, Energy and Commerce, and Banking, Finance and Urban Affairs Committees.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.) (See H.R. 3469.)
Apr. 29, 1981	1234	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to consolidate Federal grants to States for social services, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of responsibility for program administration, and for other purposes. (Also referred to Education and Labor, and Energy and Commerce Committees.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.) (See H.R. 3483.)
May 5, 1981	1285	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend the Social Security Act to increase the effectiveness and improve the administration of certain programs under the act, and for other purposes. (Referred to Public Assistance and Unemployment Compensation Subcommittee.) (See H.R. 3468.)
May 6, 1981	1289	.....	A letter from the Chairman, U.S. International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1983. (Referred to Trade Subcommittee.)
May 18, 1981	1390	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to provide a ceiling on Federal expenditures for medicaid, to increase States' flexibility to determine the scope of their medicaid programs, to make other amendments to the medicare and medicaid programs, and for other purposes. (Also referred to Energy and Commerce Committee.) (Referred to Health and Public Assistance and Unemployment Compensation Subcommittees.) (See H.R. 3725.)
May 18, 1981	1391	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend provisions of law concerned with health professions personnel, and for other purposes. (Also referred to Energy and Commerce Committee.) (See H.R. 3723.)
May 19, 1981	1400	.....	A letter from the Secretary of Commerce, transmitting a draft of proposed legislation to improve the operation of the adjustment assistance programs for firms and industries under the Trade Act of 1974, and for other purposes. (Referred to Trade Subcommittee.)
May 20, 1981	1421	.....	A letter from the Director, Office of Management and Budget, Executive Office of the President, transmitting a draft of proposed legislation to increase the efficiency of Government-wide efforts to collect debts owed the U.S., to require the Office of Management and Budget to establish regulations for reporting on debts owed the U.S., and to provide additional procedures for the collection of debts owed the U.S.. (Also referred to Government Operations, Post Office and Civil Service, and Judiciary Committees.) (See H.R. 3741.)
July 16, 1981	1825	.....	A letter from the Assistant Secretary of the Army (Civil Works), transmitting a draft of proposed legislation to provide for the recovery of capital and operation and maintenance costs assignable to commercial water transportation for certain U.S. Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances. (Also referred to Public Works and Transportation Committee.) (See H.R. 4846.)
Sept. 9, 1981	2111	.....	A letter from the Administrator, National Aeronautics and Space Administration, transmitting a draft of proposed legislation to amend the Tariff Schedules of the United States to permit the free entry of materials certified by the National Aeronautics and Space Administration to the Commissioner of Customs as intended to be launched into space to be spare parts or necessary and uniquely associated support equipment for use in connection with such launch, and for other purposes. (Referred to Trade Subcommittee.) (See H.R. 4844.)
Sept. 9, 1981	2132	.....	A letter from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to amend certain provisions applicable to compensation for the overtime inspectional service of employees of the U.S. Customs Services, and for other purposes. (Also referred to Post Office and Civil Service Committee.) (Referred to Trade Subcommittee.) (See H.R. 4820.)
Sept. 30, 1981	2290	.....	A letter from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to permit transfers of funds among appropriations of the Department of the Treasury. (Also referred to Banking, Finance and Urban Affairs Committee.)

I. COMMUNICATIONS TRANSMITTING DRAFTS OF PROPOSED LEGISLATION—Continued

Date Referred to Committee	No.	H. Doc. 97—	Title
Oct. 13, 1981	2337		A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend Public Law 94-241, which approved the Covenant to Establish a Commonwealth of the Northern Mariana Islands in Political Union with the United States of America, to change the effective date of the applicability of the U.S. social security system to the Commonwealth. (Also referred to Interior and Insular Affairs Committee.) (Referred to Social Security Subcommittee.)
Oct. 22, 1981	2390		A letter from the Attorney General transmitting a draft of proposed legislation, to revise and reform the Immigration and Nationality Act, and for other purposes. (Also referred to Judiciary, Armed Services, Education and Labor, Energy and Commerce, Foreign Affairs, Interior and Insular Affairs, Merchant Marine and Fisheries, and Public Works and Transportation Committees.)
Nov. 20, 1981	2566		A letter from the Assistant Attorney General for Legislative Affairs, transmitting a draft of proposed legislation to protect the confidentiality of information filed by individual taxpayers with the Internal Revenue Service, to promote the effective enforcement of Federal and State criminal laws, to facilitate judicial resolution of challenges to Internal Revenue Service summonses, and for other purposes.
Nov. 30, 1981	2595		A letter from the U.S. Trade Representative, transmitting a draft of proposed legislation to amend section 2 of the International Coffee Agreement Act of 1980. (See H.R. 6281.) (Referred to Trade Subcommittee.)
Dec. 3, 1981	2625		A letter from the Assistant Secretary of State for Congressional Relations, transmitting the text of an agreement between the United States of America and the Czechoslovak Socialist Republic, pursuant to section 408 of Public Law 93-618, together with a draft of proposed legislation to provide for the final settlement of certain claims against Czechoslovakia, and for other purposes. (Also referred to Foreign Affairs Committee.) (Referred to Trade Subcommittee.)
Dec. 15, 1981	2695		A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation, to annul the requirement that the Secretary of Health and Human Services appoint an Advisory Council on Social Security during 1981. (Referred to Social Security Subcommittee.)
Jan. 25, 1982	2862	132	A letter from the President of the United States transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies. (See H.R. 5313.)
Jan. 27, 1982	2899		A letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to facilitate the management of the public debt by authorizing a flexible investment yield on U.S. savings bonds.
Jan. 27, 1982	2900		A letter from the Secretary of the Treasury, transmitting a draft of proposed legislation to facilitate the management of the public debt by eliminating the limitation on the amount of the Treasury bonds issued paying interest in excess of 4¼ percent.
Feb. 10, 1982	3054		A letter from the Chairman, U.S. International Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1983. (See H.R. 6094 for related action.) (Referred to Trade Subcommittee.)
Mar. 1, 1982	3224		A letter from the Assistant Secretary of the Air Force (Manpower, Reserve Affairs, and Installations), transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to provide an extension of certain provisions relating to members of the Armed Forces missing in action. (See H.R. 6893.)
Mar. 2, 1982	3245		A letter from the Secretary of Labor, transmitting a draft of proposed legislation to amend title 5, United States Code, to limit eligibility for unemployment compensation for ex-servicemembers, and for other purposes. (See H.R. 6517.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Mar. 4, 1982	3302		A letter from the Deputy U.S. Trade Representative, transmitting a draft of proposed legislation to amend the act implementing the International Sugar Agreement, 1977. (Referred to Trade Subcommittee.)
Mar. 18, 1982	3448		A letter from the Secretary of Labor, transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to limit the amount of unemployment compensation payable for one week of unemployment, and for other purposes. (See H.R. 6516.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Mar. 18, 1982	3449		A letter from the Secretary of Labor, transmitting a draft of proposed legislation, to amend the Trade Act of 1974 to eliminate trade readjustment allowances for workers not enrolled in approved training on July 1, 1982, and for other purposes. (Referred to Trade Subcommittee.)
Mar. 24, 1982	3499		A letter from the Assistant Secretary of the Army (Civil Works), transmitting a draft of proposed legislation to provide for the recovery of certain capital and operation maintenance expenditures assignable to commercial waterway transportation for certain Tennessee Valley Authority and Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances. (Also referred to Public Works and Transportation Committee.)
Apr. 1, 1982	3568		A letter from the Secretary of Commerce, transmitting a draft of proposed legislation to implement the Nairobi Protocol to the Florence Agreement on the Importation of Educational, Scientific and Cultural Materials, which protocol was opened for signature on Mar. 1, 1977, and for other purposes. (Referred to Trade Subcommittee.)

11-054 O - 83 - 2

I. COMMUNICATIONS TRANSMITTING DRAFTS OF PROPOSED LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. Doc. 97—	TITLE
Apr. 1, 1982	3571	.....	A letter from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to authorize appropriations for the U.S. Customs Service for fiscal years 1983 and 1984. (Referred to Trade Subcommittee.)
Apr. 20, 1982	3739	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to incorporate the supplemental food programs into the maternal and child health block grant. (Also referred to Education and Labor Committee.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Apr. 26, 1982	3794	.....	A letter from the Deputy Secretary of the Treasury, transmitting a draft of proposed legislation to implement the Customs Convention on Containers, 1972. (Referred to Trade Subcommittee.)
May 10, 1982	3886	.....	A letter from the Chairman, U.S. Trade Commission, transmitting a draft of proposed legislation to provide authorization of appropriations for the U.S. International Trade Commission for fiscal year 1984. (Referred to Trade Subcommittee.)
May 24, 1982	4005	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend the Low-Income Home Energy Assistance Act of 1981, to include emergency assistance generally, to remove certain burdensome and unnecessary Federal administrative requirements on State programs, and for other purposes. (Also referred to Energy and Commerce Committee.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
June 3, 1982	4082	.....	A letter from the Assistant Secretary of State for Congressional Relations, transmitting a draft of proposed legislation to implement the Convention on the Conservation of Antarctic Marine Living Resources. (Also referred to Foreign Affairs, and Merchant Marine and Fisheries Committees.) (Referred to Trade Subcommittee.)
June 3, 1982	4083	.....	A letter from the Assistant Secretary of State for Congressional Relations, transmitting a draft of proposed legislation to amend the Hostage Relief Act of 1980, and for other purposes. (See H.R. 7030.) (Also referred to Foreign Affairs and Post Office and Civil Service Committees.)
June 9, 1982	4119	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to consolidate Federal grants to States for foster care, adoption assistance, and child welfare services and training, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
June 16, 1982	4180	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to make improvements in the medicare and medicaid programs, and for other purposes. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
June 22, 1982	4217	202	A letter from the President of the United States transmitting a draft of proposed legislation to amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition expenses. (See H.R. 6701.)
June 23, 1982	4233	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to amend the Social Security Act to impose certain eligibility and fiscal limitations in the programs of aid to families with dependent children and supplemental security income, to strengthen the program of child support enforcement, and for other purposes. (Also referred to Education and Labor and Armed Services Committees.)
July 12, 1982	4332	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to authorize combined grants to States for administrative costs necessary to enable them to carry out programs of aid to families with dependent children, medical assistance, and food stamps, and for other purposes. (Also referred to Agriculture and Energy and Commerce Committees.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
July 13, 1982	4349	.....	A letter from the Secretary of Health and Human Services, transmitting a draft of proposed legislation to permit disclosure from tax records of the addresses of individuals who have defaulted on health education loans.

EXECUTIVE COMMUNICATIONS REFERRED TO COMMITTEE ON WAYS AND MEANS

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION

DATE REFERRED TO COMMITTEE	No. H. Doc. 97—	TITLE
Jan. 5, 1981	66	A letter from the Chairman, U.S. International Trade Commission, transmitting the 31st report on the operation of the trade agreements program, pursuant to sec. 163(b) of the Trade Act of 1974. (Referred to Trade Subcommittee.)
Jan. 5, 1981	73	A letter from the Comptroller General of the United States, transmitting a report on how the Departments of State, and Health and Human Services can help improve the care and protection of guardianship children (HRD-81-7, Dec. 30, 1980). (Also referred to Government Operations, and Foreign Affairs Committees.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Jan. 5, 1981	77	A letter from the Comptroller General of the United States, transmitting a report summarizing actions taken on GAO's recommendations in 27 previous reports on the Social Security Administration's income security programs (HRD-81-37, Dec. 31, 1980). (Also referred to Government Operations Committee.) (Referred to Public Assistance and Unemployment Compensation and Social Security Subcommittees.)
Jan. 6, 1981	107	A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the statement of liabilities and other financial commitments of the U.S. Government as of Sept. 30, 1980, pursuant to sec. 402 of Public Law 89-809.
Jan. 6, 1981	111	A letter from the Comptroller General of the United States, transmitting a report on the implications for Federal policy of New York State's public assistance cost-sharing policies (PAD-81-11, Dec. 16, 1980). (Also referred to Government Operations and Energy and Commerce Committees.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Jan. 6, 1981	114	A letter from the Secretary of Health and Human Services, transmitting the annual report for calendar year 1980 on the activities of the Maternal and Child Health Services Research Grants Review Committee, pursuant to sec. 1114(f) of the Social Security Act. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Jan. 9, 1981	146	A letter from the Attorney General, transmitting notice of the Justice Department's decision not to defend the constitutionality of sec. 202(f) of the Social Security Act in *Steven J. Cramer* v. *Califano* (E.D. N.Y., Civil No. 78-1523) and *Robert M. Vitale* v. *Califano* (S.D. Fla., Civil No. 78-6551) pursuant to sec. 21 of Public Law 96-132. (Referred to Social Security Subcommittee.)
Jan. 16, 1981	256	A letter from the Chairman, National Commission on Social Security, transmitting a summary of the Commission's major recommendations, pursuant to sec. 361 of Public Law 95-216, as amended. (Referred to Social Security Subcommittee.)
Jan. 19, 1981	294	A letter from the Chairman, International Trade Commission, transmitting the Commission's 24th quarterly report on trade between the United States and the nonmarket economy countries, pursuant to sec. 410 of the Trade Act of 1974. (Referred to Trade Subcommittee.)
Jan. 22, 1981	352	A letter from the Director, Office of Private Sector Liaison, Special Representative for Trade Negotiations, Office of the President, transmitting a report on developing countries in the multilateral trade negotiations, pursuant to sec. 135(e)(1) of the Trade Act of 1974. (Referred to Trade Subcommittee.)
Jan. 22, 1981	355	A letter from the Chairman of the Board of Directors and the Executive Director, Pension Benefit Guaranty Corporation, transmitting the fifth annual report of the Corporation, covering fiscal year 1979, pursuant to sec. 4008 of Public Law 93-406. (Also referred to Education and Labor Committee.)
Jan. 22, 1981	357	A letter from the Comptroller General of the United States, transmitting a report on the new means of analysis required for policy decisions affecting the private forestry sector (EMD-81-18, Jan. 21, 1981). (Also referred to Government Operations and Agriculture Committees.)
Jan. 22, 1981	359	A letter from the Comptroller General of the United States, transmitting a report on the domestic steel industry (EMD-81-29, Jan. 8, 1981). (Also referred to Government Operations, Banking, Finance, and Urban Affairs, Education and Labor, and Merchant Marine and Fisheries Committees.)
Jan. 23, 1981	378	A letter from the Acting U.S. Trade Representative, Executive Office of the President, transmitting a report covering the 6 months ended Dec. 31, 1980, on reviews and hearings arising from complaints of unfair trade practices by foreign governments, pursuant to sec. 306 of the Trade Act of 1974. (Referred to Trade Subcommittee.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No. H. Doc. 97—	TITLE
Feb. 2, 1981	449	A letter from the Acting Chairman, U.S. National Alcohol Fuels Commission, transmitting the final report of the U.S. National Alcohol Fuels Commission, entitled: Fuel Alcohol, An Energy Alternative for the 1980's, pursuant to Public Law 95-599. (Also referred to Agriculture, Banking, Finance, and Urban Affairs, Energy and Commerce, and Public Works and Transportation Committees.)
Feb. 4, 1981	474	A letter from the Comptroller General of the United States, transmitting a report to the Secretary of Health and Human Services, to improve the identification and monitoring of assets of supplemental security income recipients (HRD-81-4, Feb. 4, 1981). (Also referred to Government Operations Committee.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Feb. 6, 1981	501	A letter from the Secretary of Labor, transmitting the annual report for calendar year 1979 on the administration of the Employee Retirement Income Security Act of 1974, pursuant to sec. 513(b) of the act. (Also referred to Education and Labor Committee.)
Feb. 19, 1981	571	A letter from the Secretary of Health and Human Services, transmitting the 1980 annual report on poverty-related research and demonstration projects, pursuant to sec. 232(b) of the Community Services Act of 1974, together with a related report on income maintenance activities carried out under sec. 1110 of the Social Security Act. (Also referred to Education and Labor, and Energy and Commerce Committees.) (Referred to Public Assistance and Unemployment Compensation, Social Security, and Health Subcommittees.)
Feb. 24, 1981	603	A letter from the Comptroller General of the United States, transmitting a report on revisions in nursing home regulations proposed by the Department of Health and Human Services (HRD-81-50, Feb. 20, 1981), pursuant to sec. 119 of Public Law 96-536. (Also referred to Government Operations and Energy and Commerce Committees.) (Referred to Health Subcommittee.)
Mar. 2, 1981	653	A letter from the Chairman, President's Commission on Pension Policy, transmitting the Commission's final report, pursuant to sec. 2(c) of Public Law 96-14. (Also referred to Education and Labor Committee.)
Mar. 3, 1981	681	A letter from the Comptroller General of the United States, transmitting a report on U.S. taxation under the Foreign Earned Income Act of 1978 (Id-81-29, Feb. 27, 1981). (Also referred to Government Operations Committee.)
Mar. 9, 1981	738	A letter from the Comptroller General of the United States, transmitting a report on the Federal highway program (CED-81-42, Mar. 5, 1981). (Also referred to Government Operations and Public works and Transportation Committees.)
Mar. 12, 1981	789	A letter from the Secretary of Energy, transmitting notice of a delay until May 15, 1981, in the submission of the first annual report on the use of alcohol in fuel, required by sec. 221(c) of Public Law 95-618, as amended (94 Stat. 280).
Mar. 12, 1981	791	A letter from the Comptroller General of the United States, transmitting a report on the need for more diligent followup to weed out ineligible SSA disability beneficiaries (HRD-81-48, Mar. 3, 1981). (Also referred to Government Operations Committee.) (Referred to Social Security Subcommittee.)
Mar. 12, 1981	792	A letter from the Comptroller General of the United States, transmitting a report on the problem of outstanding supplemental security income checks (HRD-81-58, Mar. 3, 1981). (Also referred to Government Operations Committee.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Mar. 13, 1981	801	A letter from the Chairman, National Commission on Social Security, transmitting the final report of the Commission, pursuant to sec. 361 of Public Law 95-216. (Referred to Social Security Subcommittee.)
Mar. 13, 1981	802	A letter from the Comptroller General of the United States, transmitting a report reviewing the Federal workers' compensation cases on the Department of Labor's long-term disability rolls (HRD-81-19, Mar. 9, 1981). (Also referred to Government Operations, Education and Labor, and Post Office and Civil Service Committees.)
Mar. 18, 1981	837	A communication from the President of the United States, transmitting notice of his intention to proclaim, under the authority of sec. 502(a)(3) of the Trade Act of 1974, that all member countries of the Andean Group (Bolivia, Colombia, Ecuador, Peru, and Venezuela) and of the Association of South East Asian Nations (ASEAN) (Indonesia, Malaysia, Philippines, Singapore, and Thailand), shall be treated respectively, as one country for purposes of the generalized system of preferences. (Referred to Trade Subcommittee.)
Mar. 19, 1981	847	A letter from the Comptroller General of the United States, transmitting a report on the value added tax (PAD-81-60, Mar. 3, 1981). (Also referred to Government Operations Committee.)
Apr. 1, 1981	999	A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the third annual report on the financial conditions and results of the operations of the Black Lung Disability Trust Fund, pursuant to sec. 3(c) of Public Law 95-227. (Also referred to Education and Labor Committee.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. Doc. 97—	TITLE
Apr. 6, 1981	1026		A letter from the Secretary of Health and Human Services, transmitting the fifth annual report on the child support enforcement program, pursuant to sec. 452(a)(10) of the Social Security Act. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Apr. 6, 1981	1027		A letter from the Chairman, International Trade Commission, transmitting the 25th quarterly report on trade between the United States and the nonmarket economy countries, pursuant to sec. 410 of Public Law 93-618. (Referred to Trade Subcommittee.)
Apr. 15, 1981	1110		A letter from the Comptroller General of the United States, transmitting a report on revisions formulas for computing social security benefits (HRD-81-53, Apr. 14, 1981.) (Also referred to Government Operations Committee.) (Referred Social Security Subcommittee.)
Apr. 16, 1981	1120		A letter from the U.S. Trade Representative, Executive Office of the President, transmitting notice of increased duties on ethyl alcohol, pursuant to Public Law 96-499, requiring the United States to enter negotiations under Article XXVIII of the General Agreement on Tariffs and Trade. (Referred to Trade Subcommittee.)
Apr. 23, 1981	1174		A letter from the Deputy U.S. Trade Representative, Executive Office of the President, transmitting the biennial report on the operation and effect of the International Sugar Agreement, pursuant to section 5 of Public Law 96-236. (Also referred to Agriculture Committee.) (Referred to Trade Subcommittee.)
Apr. 27, 1981	1202		A letter from the Acting Comptroller General of the United States, transmitting a report on the U.S. Customs Service's procedures for classifying merchandise under the Tariff Schedules of the United States Annotated (GGD-81-46, Apr. 23, 1981.) (Also referred to Government Operations Committee.) (Referred to Trade Subcommittee.)
Apr. 29, 1981	1236		A letter from the Acting Comptroller General of the United States, transmitting a report on fictitious tax deposit claims (GGD-81-45. Apr. 28, 1981). (Also referred to Government Operations Committee.)
Apr. 30, 1981	1242		A letter from the Secretary of Health and Human Services, transmitting notice of a delay until May 29, 1981, in submission of the fiscal year 1980 annual report on title XX of the Social Security Act, required by sec. 2006 of the act. (Referred to Public Assistance and Unemployment Assistance.)
May 1, 1981	1255		A letter from the Acting Commissioner on Social Security, transmitting a report on the Social Security Administration matching with Federal and State prison records. (Also referred to Social Security Subcommittee.)
May 1, 1981	1256		A letter from the Acting Commissioner of Social Security, transmitting a report on the State and Federal exchange match. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
May 7, 1981	1300		A letter from the Secretary of the Treasury, transmitting the eighth annual report on the operation and effect of the domestic international sales corporation legislation, covering the year ended June 30, 1979, pursuant to sec. 506 of Public Law 92-178.
May 12, 1981	1335		A letter from the Attorney General, transmitting notice that the Justice Department will not defend the constitutionality of sec. 402(a)(19)(A)(vi) of the Social Security Act, which discriminates on the basis of gender, pursuant to section 21 of Public Law 96-132. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
June 2, 1981	1505	56	A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the 25th annual report on the financial condition and results of the operations of the Highway Trust Fund, pursuant to sec. 209(e)(1) of the Highway Revenue Act of 1956, as amended.
June 8, 1981	1549		A letter from the Comptroller General of the United States, transmitting a report on changes needed in the Federal assistance system to encourage productivity improvement in State and local governments administering Federal assistance programs (AFMD-81-51, June 5, 1981). (Also referred to Government Operations and Agriculture Committees.)
June 8, 1981	1550		A letter from the Comptroller General of the United States, transmitting a report on assessing the impact of Federal and State taxes on the domestic minerals industry (EMD-81-13, June 8, 1981). (Also referred to Government Operations and Interior and Insular Affairs Committees.)
June 9, 1981	1561		A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the annual report on the state of the finances of the U.S. Government for fiscal year 1980, pursuant to sec. 257 (First) of the revised statutes.
June 15, 1981	1605		A letter from the Secretary of Health and Human Services, transmitting the annual report for fiscal year 1980 on activities carried out under title XX of the Social Security Act. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
June 15, 1981	1606		A letter from the Special Representative for Trade Negotiations, Executive Office of the President, transmitting notice of the President's decision to renew the United States-Romanian and United States-Hungarian Trade Agreements, pursuant to subsection 405(b)(1) of Public Law 93-618. (Referred to Trade Subcommittee.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. DOC. 97—	TITLE
June 16, 1981	1622	.....	A letter from the Secretary of Energy, transmitting the second annual report on the use of alcohol in fuel, pursuant to sec. 221(c) of Public Law 95-618.
June 23, 1981	1677	.....	A letter from the Secretary of Health and Human Services, transmitting the annual report on the Indian Health Care Improvement, pursuant to sec. 701 of Public Law 94-437. (Also referred to Energy and Commerce, Interior and Insular Affairs Committees.) (Referred to Health Subcommittee.)
July 8, 1981	1755	66	A letter from the Board of Trustees, Federal Old-Age and Survivors Insurance Trust Fund, transmitting the 1981 annual report of the Board, pursuant to sec. 201(c) of the Social Security Act. (Referred to Social Security Subcommittee.)
July 8, 1981	1756	67	A letter from the Board of Trustees, Federal Hospital Insurance Trust Fund, transmitting the 1981 annual report of the Board, pursuant to sec. 1817(b) of the Social Security Act. (Referred to Health Subcommittee.)
July 8, 1981	1757	.....	A letter from the Secretary of Health and Human Services, transmitting the notice of delay in submitting the report on summary of State assessments of day care programs funded under title XX, pursuant to sec. 1001(c) of Public Law 96-499. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
July 8, 1981	1758	.....	A letter from the U.S. Trade Representative, Executive Office of the President, transmitting the first report on labor surplus areas of implementation under U.S. law of the International Government Procurement Agreement, pursuant to sec. 306(b) of the Trade Agreements Act. (Referred to Trade Subcommittee.)
July 8, 1981	1759	.....	A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the tenth annual report on the financial conditions and results of the operations of the Airport and Airway Trust Fund, covering fiscal year 1980, pursuant to sec. 208(e)(1) of the Airport and Airway Revenue Act of 1970, as amended.
July 8, 1981	1760	.....	A letter from the Chairman, U.S. International Trade Commission, transmitting the Commission's 26th quarterly report on trade between the United States and nonmarket economy countries, pursuant to sec. 410 of the Trade Act of 1974. (Referred to Trade Subcommittee.)
July 8, 1981	1762	68	A letter from the Board of Trustees, Federal Supplementary Medical Insurance Trust Fund, transmitting the 1981 annual report of the Board, pursuant to sec. 1841(b) of the Social Security Act. (Also Referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
July 15, 1981	1815	.....	A letter from the Secretary of Commerce, transmitting the annual report of the Foreign-Trade Zones Board for fiscal year 1979, together with reports covering the same period on the operations of Foreign-Trade Zones Nos. 1, 2, 3, 5, 7, 8, 9, 12, 14, 15, 17, 18, 21, 22, 23, 24, 25, 26, 32, 33, 36, 37, 38, 43, and 47, and subzones Nos., 3A, 9A, 24A, and 33A, pursuant to sec. 16 of the Foreign-Trade Zones Act of 1934, as amended.
July 30, 1981	1932	.....	A letter from the Attorney General, transmitting notice that the Justice Department will not appeal a decision of a district court which held unconstitutional a statutory classification created by sec. 416(h)(1)(B) of the Social Security Act, pursuant to sec. 21 of Public Law 96-132. (Referred to Social Security Subcommittee.)
July 31, 1981	1934	.....	A letter from the U.S. Trade Representative, Executive Office of the President, transmitting a report covering the 6 months ended June 30, 1981, of reviews and hearings arising from complaints of unfair trade practices by foreign governments, pursuant to sec. 306 of the Trade Act of 1974, as amended. (Referred to Trade Subcommittee.)
Sept. 9, 1981	2109	.....	A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the statistical appendix to the annual report on the state of the finances of the U.S. Government for fiscal year 1980, pursuant to section 257 (First) of the Revised Statutes.
Sept. 9, 1981	2110	.....	A letter from the Secretary of Health and Human Services, transmitting the annual report for fiscal year 1980 on the social security program, pursuant to sec. 704 of the Social Security Act. (Referred to Social Security Subcommittee.)
Sept. 9, 1981	2129	.....	A letter from the Acting Comptroller General of the United States, transmitting a report on the application of certain U.S. import laws to trade with nonmarket economy countries (ID-81-35, Sept. 3, 1981). (Also referred to Government Operations Committee.) (Referred to Trade Subcommittee.)
Sept. 9, 1981	2130	.....	A letter from the Acting Comptroller General of the United States, transmitting a report on the "escape clause" in the Trade Act of 1974 (ID-81-42, Aug. 5, 1981). (Also referred to Government Operations Committee.) (Referred to Trade Subcommittee.)
Sept. 17, 1981	2202	.....	A letter from the Acting Comptroller General of the United States, transmitting a report on major income security and social services issues (HRD-81-104, Aug. 13, 1981). (Also referred to Government Operations, Education and Labor, Energy and Commerce, and Veterans Committees.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. Doc. 97—	TITLE
Sept. 17, 1981	2205		A letter from the Acting Comptroller General of the United States, transmitting a report on taxation of life insurance companies (PAD-81-1, Sept. 17, 1981). (Also referred to Government Operations Committee.)
Sept. 24, 1981	2244		A letter from the U.S. Trade Representative, Executive Office of the President, transmitting the annual report for fiscal year 1981 on the operation of the International Coffee Agreement, pursuant to sec. 5 of Public Law 96-599. (Referred to Trade Subcommittee.)
Sept. 30, 1981	2291		A letter from the Acting Comptroller General of the United States, transmitting a report on the Federal Government's ability to cope with oil import disruptions (EMD-81-117, Sept. 29, 1981). (Also referred to Government Operations and Energy and Commerce Committees.)
Oct. 2, 1981	2305	96	A letter from the Chairman, Joint Committee on Taxation, transmitting a report on refunds and credits of internal revenue taxes reported to the committee during fiscal year 1980, pursuant to sec. 6405 of the Internal Revenue Code of 1954.
Oct. 6, 1981	2318		A letter from the Chairman, U.S. International Trade Commission, transmitting the 27th quarterly report on trade between the United States and the nonmarket economy countries, pursuant to sec. 410 of Public Law 93-618. (Referred to Trade Subcommittee.)
Oct. 6, 1981	2321		A letter from the Acting Comptroller General of the United States, transmitting a report on private pension plan terminations (HRD-81-117, Sept. 30, 1981). (Also referred to Government Operations Committee.)
Oct. 13, 1981	2336		A letter from the Acting Comptroller General of the United States, transmitting a report on taxation of the life insurance industry (PAD-81-1, Sept. 1, 1981). (Also referred to Government Operations Committee.)
Oct. 20, 1981	2372		A letter from the Secretary of Health and Human Services, transmitting a report on methods of providing coverage for orthopedic shoes under part B of the medicare program, pursuant to sec. 958(e) of Public Law 96-499. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Nov. 10, 1981	2501		A letter from the Comptroller General of the United States, transmitting a report on the Internal Revenue Service efforts to collect delinquent taxes (GGD-82-4, Nov. 5, 1981). (Also referred to Government Operations Committee).
Nov. 12, 1981	2513		A letter from the Deputy U.S. Trade Representative, Executive Office of the President, transmitting a semiannual report on the operation and effect of the International Sugar Agreement, 1977, pursuant to sec. 5 of Public Law 96-236, and Executive Order 12224. (Also referred to Agriculture Committee.) (Referred to Trade Subcommittee.)
Nov. 18, 1981	2544		A letter from the Assistant Attorney General for Legislative Affairs, transmitting a report on the disposition of health care cases referred to the Justice Department by the Inspector General of the Department of Health and Human Services during calendar year 1980, pursuant to sec. 204(a) of Public Law 94-505, as amended. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Nov. 23, 1981	2574		A letter from the Secretary of Health and Human Services, transmitting a summary report on the assessment of current State practices in day care programs funded under title XX of the Social Security Act, pursuant to sec. 1001(c) of Public Law 96-499. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Dec. 11, 1981	2681		A letter from the Comptroller General of the United States, transmitting a report on academic progress requirements of federally funded student financial aid programs (HRD-82-15, Dec. 3, 1981). (Also referred to Government Operations, Education and Labor, and Veterans' Affairs Committees.)
Jan. 25, 1982	2863		A letter from the Secretary of the Treasury, transmitting the final monthly Treasury statement of receipts and outlays of the U.S. Government for fiscal year 1981, pursuant to sec. 257 (First) of the Revised Statutes.
Jan. 25, 1982	2864		A letter from the U.S. Trade Representative, transmitting a copy of the advisory committee report regarding the agreement with Japan to accelerate the staged reduction of tariffs on semiconductors, pursuant to sec. 135(e) of Public Law 93-618. (Referred to Trade Subcommittee.)
Jan. 25, 1982	2865		A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the statement of liabilities and other financial commitments of the U.S. Government as of Sept. 30, 1981, pursuant to sec. 402 of Public Law 89-809.
Jan. 25, 1982	2866		A letter from the Chairman, U.S. International Trade Commission, transmitting the 28th quarterly report on trade between the United States and the nonmarket economy countries, pursuant to sec. 410 of Public Law 93-618. (Referred to Trade Subcommittee.)
Jan. 25, 1982	2870		A letter from the Secretary of the Treasury and the Secretary of Transportation, transmitting a report entitled "Tax Exempt Financing of Railroad Feeder Line Rehabilitation", pursuant to sec. 705 of the Staggers Rail Act of 1980. (Also referred to Energy and Commerce Committee.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. Doc. 97—	TITLE
Jan. 25, 1982	2871	.....	A letter from the Comptroller General of the United States, transmitting a report on administrative and legislative changes needed to improve agencies' ability to verify income asset information for welfare recipient programs (HRD-82-9, Jan. 14, 1982). (Also referred to Government Operations, Agriculture, Banking, Finance and Urban Affairs, and Energy and Commerce Committees.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Jan. 25, 1982	2874	.....	A letter from the Comptroller General of the United States, transmitting a report on the extent to which the average cost of nursing care for aged medicare recipients exceeds the average cost for providing such care to other patients (HRD-82-32, Jan. 20, 1982), pursuant to sec. 2141(b) of Public Law 97-35. (Also referred to Government Operations Committee.) (Referred to Health Subcommittee.)
Jan. 25, 1982	2876	.....	A letter from the Chairman, U.S. Commission on Civil Rights, transmitting a statement and fact sheet of the Commission regarding the Administration's decision to permit the Internal Revenue Service to grant tax-exempt status to schools that discriminate on the basis of race. (Also referred to Judiciary Committee.)
Jan. 26, 1982	2891	.....	A letter from the Secretary of Health and Human Services, transmitting the annual report for fiscal year 1980 on the Professional Standards Review Organization program, pursuant to sec. 1172 of the Social Security Act. (Also Referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Jan. 26, 1982	2892	.....	A letter from the Secretary of Health and Human Services, transmitting the 14th annual report on medicare, covering fiscal year 1980, pursuant to sec. 1875(b) of the Social Security Act. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Feb. 2, 1982	2961	.....	A letter from the Secretary of Transportation, transmitting a report on inland waterway user charges, pursuant to sec. 205 of Public Law 95-502. (Also referred to Public Works and Transportation Committee.)
Feb. 3, 1982	2987	.....	A letter from the Chairman, U.S. International Trade Commission, transmitting the 64th annual report of the Commission, pursuant to sec. 332(g) of the Tariff Act of 1930, as amended. (Referred to Trade Subcommittee.)
Feb. 3, 1982	2989	.....	A letter from the Comptroller General of the United States, transmitting a report on the need to use conclusive medical evidence as the basis for granting black lung benefits. (HRD-82-26, Jan. 19, 1982.) (Also referred to Government Operations, and Education and Labor Committees.)
Feb. 3, 1982	2990	.....	A letter from the Comptroller General of the United States, transmitting a report on enforcement of U.S. import admissibility requirements (GGD-82-12, Jan. 25, 1982.) (Also referred to Government Operations Committee.) (Referred to Trade Subcommittee.)
Feb. 9, 1982	3044	.....	A letter from the Comptroller General of the United States, transmitting a report on the promotion of energy efficient land use management (EMD-82-1, Dec. 21, 1981.) (Also referred to Government Operations, Banking, Finance and Urban Affairs, and Energy and Commerce Committees.)
Feb. 9, 1982	3046	.....	A letter from the Comptroller General of the United States, transmitting a report on impediments to U.S. involvement in deep ocean mining (EMD-82-31, Feb. 3, 1982.) (Also referred to Government Operations, Foreign Affairs, Interior and Insular Affairs, and Merchant Marine and Fisheries Committees.)
Feb. 23, 1982	3156	.....	A letter from the Comptroller General of the United States, transmitting a report on the use of computer resources by the Department of the Treasury (GGD-82-9, Feb. 22, 1982). (Also referred to Government Operations, Banking, Finance and Urban Affairs Committees.)
Mar. 18, 1982	3447	.....	A letter from the Secretary of Health and Human Services, transmitting a report on implementation of the program of reviewing decisions made by administrative law judges as a result of hearings under sec. 221(d) of the Social Security Act, pursuant to Public Law 96-265.. (Referred to Social Security Subcommittee.)
Mar. 18, 1982	3450	.....	A letter from the Secretary of Health and Human Services transmitting the Department's annual report on the findings of validation surveys of hospitals accredited by the Joint Commission on Accreditation of Hospitals for fiscal year 1980, pursuant to public law. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Mar. 22, 1982	3476	156	From the President of the United States, transmitting his intention to proclaim, under the authority of sec. 502(a)(3) of the Trade Act of 1974, that all member countries of the Caribbean Common Market (Antigua, Barbuda, Barbados, Belize, Dominica, Grenada, and Trinidad and Tobago) shall be treated, respectively, as one country for purposes of the generalized system of preferences. (Referred to Trade Subcommittee.)
Mar. 29, 1982	3519	.....	A letter from the Secretary of Health and Human Services transmitting a report on the aid to families with dependent children (AFDC) homemaker/home health aide demonstration project, pursuant to sec. 2156 of Public Law 97-35 and sec. 5 of Public Law 97-123. (Referred to Health Subcommittee.)
Apr. 1, 1982	3569	163	A letter from the Board of Trustees, Federal Old-Age and Survivors Insurance and Disability Insurance Trust Funds, transmitting the 1982 annual report of the Board, pursuant to sec. 201(c) of the Social Security Act. (Referred to Social Security Subcommittee.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. Doc. 97—	TITLE
Apr. 1, 1982	3570		A letter from the Chairman, International Trade Commission, transmitting the Commission's 29th quarterly report on trade between the United States and the nonmarket economy countries, pursuant to sec. 410 of the Trade Act of 1974. (Referred to Trade Subcommittee.)
Apr. 1, 1982	3574		A letter from the Secretary of Health and Human Services, transmitting a report on demonstrations of waiving cost-sharing amounts paid by beneficiaries under title XVIII of the Social Security Administration for obtaining second opinions on having surgery performed, pursuant to sec. 958(b) of Public Law 96-499. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Apr. 5, 1982	3586		A letter from the Fiscal Assistant Secretary, Department of the Treasury, transmitting the annual report of the financial condition and results of operations of the Black Lung Disability Trust Fund, pursuant to sec. 3(c) of Public Law 95-227. (Also referred to Education and Labor Committee.)
Apr. 5, 1982	3607		A letter from the Secretary of the Treasury, transmitting a report on net revenues from the windfall profit tax and their disposition for fiscal year 1981, pursuant to sec. 102(e) of the Crude Oil Windfall Profit Tax Act of 1980.
Apr. 5, 1982	3608	166	A letter from the Board of Trustees, Federal Hospital Insurance Trust Fund, transmitting the 1982 annual report of the Board, pursuant to sec. 1817(b) of the Social Security Act, as amended. (Referred to Health Subcommittee.)
Apr. 5, 1982	3609	167	A letter from the Board of Trustees, Federal Supplementary Medical Insurance Trust Fund, transmitting the 1982 annual report of the Board, pursuant to sec. 1841(b) of the Social Security Act, as amended. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Apr. 20, 1982	3723		A letter from the Secretary of Energy, transmitting the third annual report of the Department on the use of alcohol in fuels, pursuant to sec. 221(c) of the Energy Tax Act of 1978, Public Law 95-618.
Apr. 20, 1982	3726		A letter from the Secretary of Labor, transmitting the annual report on the administration of the Black Lung Benefits Act pursuant to sec. 426(b) of the Federal Coal Mine Safety and Health Act of 1977. (Also Referred to Education and Labor Committee.)
Apr. 20, 1982	3728		A letter from the Inspector General, Environmental Protection Agency, transmitting an interim report of audit of the Environmental Protection Agency's portion of the Hazardous Substance Response Trust Fund, pursuant to Public Law 96-510. (Also referred to Energy and Commerce Committee.)
Apr. 20, 1982	3729		A letter from the Secretary of Health and Human Services, transmitting a study on the geographical variation in hospital utilization norms, pursuant to Public Law 96-499. (Also referred to Energy and Commerce Committee.)
Apr. 21, 1982	3761		A letter from the Chairman, Pension Benefit Guaranty Corporation, transmitting the sixth annual report on benefit pension plans in the private sector, pursuant to Public Law 96-364. (Also referred to Education and Labor Committee.)
Apr. 22, 1982	3769		A letter from the Chairman of the Board and the Executive Director, Pension Benefit Guaranty Corporation, transmitting the seventh annual report of the Pension Benefit Guaranty Corporation, pursuant to sec. 4008 of the Employee Retirement Income Security Act of 1974, as amended. (Also referred to Education and Labor Committee.)
Apr. 26, 1982	3795		A letter from the Comptroller General of the United States, transmitting a report on discontinuing social security's insured provision (HRD-82-51, Apr. 23, 1982). (Also referred to Government Operations Committee.) (Referred to Social Security Subcommittee.)
Apr. 28, 1982	3811		A letter from the Secretary of Health and Human Services, transmitting his report on action being taken to prevent social security benefits from being paid to deceased individuals, pursuant to Public Law 97-123. (Referred to Social Security and Health Subcommittees.)
May 10, 1982	3887		A letter from the Assistant Secretary of the Treasury, transmitting the first annual report on the financial condition and results of the operations of the Hazardous Substance Response Trust Fund, pursuant to sec. 223(b) of the Hazardous Substance Response Revenue Act of 1980. (Also referred to Energy and Commerce Committee.)
May 12, 1982	3915		A letter from the Secretary of Labor, transmitting a quarterly report of the Department covering the first quarter of fiscal year 1982, regarding the amount of funds expended for trade adjustment assistance (TAA) training and the anticipated demand for such funds during any remaining quarters, pursuant to sec. 236(a)(2), title XXV of Public Law 97-35. (Referred to Trade Subcommittee.)
May 17, 1982	3939		A letter from the Deputy U.S. Trade Representative, Executive Office of the President, transmitting the semiannual report on the operation and effect of the International Sugar Agreement, 1977, pursuant to sec. 5 of Public Law 96-236, and information and statistics concerning the domestic and world sugar situation. (Also referred to Agriculture Committee.) (Referred to Trade Subcommittee.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. DOC. 97—	TITLE
May 18, 1982	3959	.....	A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the first annual report on the financial condition and results of the operations of the Reforestation Trust Fund, pursuant to sec. 303 of the Recreational Boating Safety and Facilities Improvement Act of 1980.
May 26, 1982	4037	.....	A letter from the Secretary of Health and Human Services, transmitting the sixth annual report on the child support enforcement program, pursuant to sec. 452(a)(10) of the Social Security Act. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
May 26, 1982	4039	.....	A letter from the Inspector General, Environmental Protection Agency, transmitting an interim report of audit of the Agency's portion of the Hazardous Substance Response Trust Fund, pursuant to sec. 111(k) of Public Law 96-510. (Also referred to Energy and Commerce Committee.)
May 27, 1982	4050	.....	A letter from the Secretary of Health and Human Services, transmitting the annual report on the operation of the title XX program, pursuant to sec. 2006 of Public Law 93-647. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
May 27, 1982	4051	189	A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the 26th annual report on the financial condition and results of the operations of the Highway Trust Fund pursuant to sec. 209(e)(1) of the Highway Revenue Act of 1956, as amended.
June 2, 1982	4069	.....	A letter from the Secretary of Commerce, transmitting the annual report from the Foreign-Trade Zones Board for fiscal year 1980, together with reports covering the same period on the operations of Foreign-Trade Zones Nos. 1, 2, 3, 5, 6, 8, 9, 12, 14, 15, 17, 18, 21, 22, 23, 24, 25, 26, 27, 32, 33, 36, 37, 38, 41, 42, 43, 44, 45, 46, 47, 55, and 57, pursuant to section 16 of the Foreign-Trade Zones Act of 1934, as amended. (Referred to Trade Subcommittee.)
June 15, 1982	4165	.....	A letter from the Comptroller General of the United States, transmitting a report on construction of a separate consumer price index for retirees. (Also referred to Government Operations, Armed Services, Education and Labor, Energy and Commerce, and Post Office and Civil Service Committees.)
June 17, 1982	4187	.....	A communication from the President of the United States, transmitting notice of the designation of Alfred E. Eckes, Jr., as Chairman of the U.S. International Trade Commission. (Referred to Trade Subcommittee.)
June 22, 1982	4218	.....	A letter from the Secretary of Health and Human Services, transmitting the annual report for fiscal year 1981, as required by 42 U.S.C. 904, 30 U.S.C. 936(b) and 42 U.S.C. 1382(e)(3)(B). (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
June 23, 1982	4232	.....	A letter from the Acting Deputy Assistant Secretary of Defense for Administration, transmitting notice of a computer matching program involving allotment records of the Department of the Army and food stamp and public assistance records of the city of New York, pursuant to provisions of 42 U.S.C. and 7 U.S.C.. (Also referred to Agriculture Committee.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
June 24, 1982	4236	.....	A letter from the Comptroller General of the United States, transmitting a report which disclaims an opinion on whether the Pension Benefit Guaranty Corporation's financial statements present fairly its financial condition for fiscal year ended Sept. 30, 1980 (AFMD-82-42, June 23, 1982). (Also referred to Education and Labor and Government Operations Committees.)
June 29, 1982	4260	.....	A letter from the Fiscal Assistant Secretary, Department of the Treasury, transmitting the first annual report on the financial condition and results of the operations of the Inland Waterways Trust Fund, pursuant to sec. 203(c) of Public Law 95-502.
July 1, 1982	4269	.....	A letter from the Secretary of Health and Human Services, transmitting the fifth annual report of the Department on the Indian Health Care Improvement Act, covering fiscal year 1981, pursuant to sec. 701 of Public Law 94-437. (Also referred to Education and Labor and Interior and Insular Affairs Committees.) (Referred to Health Subcommittee.)
July 12, 1982	4330	.....	A letter from the Chairman, U.S. International Trade Commission, transmitting the Commission's 30th quarterly report on trade between the United States and the nonmarket economy countries, pursuant to sec. 410 of the Trade Act of 1974. (Referred to Trade Subcommittee.)
July 12, 1982	4331	212	A letter from the Fiscal Assistant Secretary of the Treasury, transmitting the 11th annual report on the financial condition and results of the operations of the Airport and Airway Trust Fund, covering fiscal year 1981, previously submitted pursuant to sec. 208(e)(1) of the Airport and Airway Revenue Act of 1970, as amended.
July 15, 1982	4375	.....	A letter from the Secretary of Health and Human Services, transmitting the Department's study of skilled nursing facilities (SNF's), pursuant to sec. 919 of Public Law 96-499, the Omnibus Reconciliation Act of 1980. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
July 15, 1982	4376	.....	A letter from the Comptroller General of the United States, transmitting a report on the many uncertainties that exist by revitalizing distressed areas through enterprise zones (CED-82-78, July 15, 1982). (Also referred to Government Operations, and Banking, Finance and Urban Affairs Committees.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. Doc. 97—	TITLE
July 26, 1982	4443		A letter from the Comptroller General of the United States, transmitting a report on the new U.S. valuation system for imported products and the effectiveness of its implementation (GAO/GGD-82-80, July 26, 1982.) (Also referred to Government Operations Committee.)
July 26, 1982	4444		A letter from the Comptroller General of the United States, transmitting a report concerning the need for the IRS to find out how to best structure its compliance activities (GAO/GGD-82-34, July 26, 1982.) (Also referred to Government Operations Committee.)
July 26, 1982	4445		A letter from the Comptroller General of the United States, transmitting a report on the failure to implement regulations to reduce the cost to the medicare program and its beneficiaries for prolonged rentals of durable medical equipment (GAO/HRD-82-61, July 26, 1982.) (Also referred to Government Operations and Energy and Commerce Committees.) (Referred to Health Subcommittee.)
Aug. 3, 1982	4534		A letter from the Comptroller General of the United States, transmitting a report on prisoners receiving social security and education benefits (HRD-82-43, July 22, 1982). (Also referred to Government Operations, Education and Labor, and Veterans' Affairs Committees.) (Referred to Social Security Subcommittee.)
Aug. 3, 1982	4536		A letter from the Inspector General, Department of Health and Human Services, transmitting a copy of "A Legal, Investigative and Procedural Guide to the Civil Monetary Penalties Law of 1981." (Also referred to Energy and Commerce, and Judiciary Committees.) (Referred to Health Subcommittee.)
Aug. 4, 1982	4548		A letter from the Acting U.S. Trade Representative, Executive Office of the President, transmitting a report covering the periods of July 1, 1981 through December 31, 1981 and January 1, 1982 through June 30, 1982, of reviews and hearings arising from complaints of unfair trade practices by foreign governments, pursuant to sec. 306 of the Trade Act of 1974, as amended. (Referred to Trade Subcommittee.)
Aug. 5, 1982	4559		A letter from the President, Federal Financing Bank, transmitting notice of procedural changes regarding certain information provided in the Bank's annual report. (Also referred to Banking, Finance and Urban Affairs Committee.)
Aug. 11, 1982	4571		A letter from the Secretary, Department of Labor, transmitting the 1980 annual report on the administration of the Employment Retirement Income Security Act (ERISA), pursuant to sec. 513(b) of that act. (Also referred to Education and Labor Committee.)
Aug. 17, 1982	4609		A letter from the Secretary of Health and Human Services, transmitting the annual report for calendar year 1981 on the activities of the Maternal and Child Health Services Research Grants Review Committee, pursuant to sec. 1114(f) of the Social Security Act. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Sept. 8, 1982	4696		A letter from the Comptroller General of the United States, transmitting a report on 13 States early experiences in making the transition to the block grants authorized by the Omnibus Budget Reconciliation Act of 1981 (GAO/GGD-82-79), Aug. 24, 1982. (Also referred to Government Operations, Banking, Finance, and Urban Affairs, Education and Labor, and Energy and Commerce Committees.) (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Sept. 9, 1982	4714		A letter from the Secretary of the Department of Health and Human Services, transmitting the fiscal year 1981 report on children in foster care under voluntary placement agreements, pursuant to sec. 102(e) of Public Law 96-272. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)
Sept. 28, 1982	4863		A letter from the Inspector General, Department of Health and Human Services, transmitting a report on the development of a "Health Provider Fraud Technical Assistance Series"; the initial publication is a dental investigative guide by the State Fraud Division. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Oct. 1, 1982	4915		A letter from the Chairman, U.S. International Trade Commission, transmitting the Commission's 31st quarterly report on trade between the United States and the nonmarket economy countries, pursuant to sec. 410 of the Trade Act of 1974. (Referred to Trade Subcommittee.)
Nov. 29, 1982	5097		A letter from the Assistant Secretary of State for Congressional Relations, transmitting a copy of a Presidential proclamation issued Oct. 27, 1982, concerning the suspension of most favored nation tariff status for Poland. (Referred to Trade Subcommittee.)
Nov. 29, 1982	5098		A letter from the Chairman, U.S. International Trade Commission, transmitting the 33rd report on the operation of the trade agreements programs, pursuant to sec. 163(b) of the Trade Act of 1974. (Referred to Trade Subcommittee.)
Nov. 29, 1982	5099		A letter from the U.S. Trade Representative, Executive Office of the President, transmitting the annual report for fiscal year 1982 on the operation of the International Coffee Agreement, pursuant to sec. 5 of Public Law 96-599. (Referred to Trade Subcommittee.)
Nov. 29, 1982	5165		A letter from the Secretary of Health and Human Services, transmitting a report on the efficiency and effectiveness of State social service programs, pursuant to sec. 2355 of Public Law 97-35. (Referred to Public Assistance and Unemployment Compensation Subcommittee.)

II. COMMUNICATIONS TRANSMITTING ANNUAL REPORTS AND OTHER MATERIAL NOT INVOLVING DRAFT LEGISLATION—Continued

DATE REFERRED TO COMMITTEE	No.	H. DOC. 97—	TITLE
Nov. 29, 1982	5166	.....	A letter from the Managing Trustee, Secretary of the Treasury, transmitting notice of a loan transferred from the Federal old-age, and survivors insurance trust fund and the Federal disability insurance trust fund, pursuant to SSA, sec. 201(l)(4) (95 Stat. 1659). (Referred to Social Security Subcommittee.)
Nov. 29, 1982	5167	.....	A letter from the Deputy U.S. Trade Representative, Executive Office of the President, transmitting the semiannual report on the operations and effect of the International Sugar Agreement, pursuant to sec. 5 of Public Law 96-236. (Referred to Trade Subcommittee.)
Nov. 29, 1982	5168	.....	A letter from the Secretary of Labor, transmitting the 1981 annual report on the administration of the Employee Retirement Income Security Act (ERISA), pursuant to sec. 513(b) of that act.
Nov. 29, 1982	5169	.....	A letter from the Secretary of Health and Human Services, transmitting a report on the study of equitable formulas for the allocation of block grant funds for Preventive Health and Health Services; Alcohol and Drug Abuse, and Mental Health Services; and Maternal and Child Health Services, pursuant to sec. 1902(e) and sec. 1912(d) of the Public Service Health Act, and sec. 2192(b)(2) of Public Law 97-35. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Nov. 30, 1982	5196	.....	A letter from the Secretary of the Treasury, transmitting the final monthly Treasury statement of receipts and outlays of the U.S. Government for fiscal year 1981, pursuant to sec. 257 (First) of the Revised Statutes.
Dec. 10, 1982	5276	.....	A letter from the Secretary of Health and Human Services, transmitting legislative recommendations with respect to reimbursement under title XVIII of the Social Security Act for optometrists' services in connection with cataracts and certain other services, pursuant to sec. 937(b) of Public Law 96-499. (Also referred to Energy and Commerce Committee.) (Referred to Health Subcommittee.)
Dec. 17, 1982	5308	.....	A letter from the Secretary of the Treasury, transmitting notice that the Federal old-age, survivors insurance trust fund borrowed from the Federal hospital insurance trust fund, pursuant to sec. 201(l)(4) of the Social Security Act, as amended. (Referred to Social Security Subcommittee.)

REPORTS AND STUDIES REQUIRED BY LAW TO BE SUBMITTED TO THE COMMITTEE ON WAYS AND MEANS (ANNUAL REPORTS NOT INCLUDED)

	Date Due	Date Received
Joint Committee on Taxation to study the concept of allowing an IRA deduction to a participant in a qualified plan or tax-sheltered annuity. (Sec. 1509, Public Law 94-455; H.R. 10612.)	No date certain	
Joint Committee on Taxation to submit a report on its study with respect to simplifying and indexing the tax laws of the United States. (Sec. 507, Public Law 94-455; H.R. 10612.)	June 30, 1977	
Joint Committee on Taxation to study, in consultation with Department of the Treasury, tax incentives, especially as used to provide stimulus to the economy during a recession, and report. (Sec. 2133, Public Law 94-455; H.R. 10612.)	Sept. 30, 1977	
Joint Committee on Taxation to study salary reduction pension plans, and report. (Sec. 1506, Public Law 94-455; H.R. 10612.)	Jan. 1, 1978.	
Joint Pension, Profit-Sharing and Employee Stock Ownership Plan Task Force, to study employee stock ownership plans and report its findings to Committees on Ways and Means and Education and Labor, and Senate Committees on Finance and Labor and Public Welfare. (Sec. 803(c), Public Law 94-455; H.R. 10612.)	Mar. 31, 1978	
Internal Revenue Service to report to Committee on Ways and Means and Senate Finance Committee on the operation of the present reporting system as applied to certain gambling winnings and to make a recommendation as to whether or not such winnings should be subject to withholding. (Sec. 1207(d), Public Law 94-455; H.R. 10612.)	Prior to 1979	Jan. 21, 1981
Report from Department of the Treasury to Committee on Ways and Means and Senate Finance Committee on study of tax treatment of certain Government-mandated expenditures. (Sec. 552, Public Law 95-600; H.R. 13511.)	Apr. 1, 1979	Jan. 21, 1981
Secretary of Transportation to report on a plan for the investigation and cost allocation study of the Federal highway system—to be submitted 180 days from Nov. 6, 1978. (Sec. 506(c)(1), Public Law 95-599; H.R. 11733.)	May 6, 1979	June 1979
Secretary of Transportation to submit to Committee on Ways and Means and Senate Finance Committee, recommendations for legislation necessary to provide for changes in Chapter 51 of the Internal Revenue Code to provide procedures for processing certain ethanol production applications. (Sec. 221(d), Public Law 95-618; H.R. 5263.) (Public Law 96-223; H.R. 3919.)	May 9, 1979	May 22, 1979
Interim report to the Congress on the progress of the cost allocation study of the Federal highway system by the Secretary of Transportation. (Sec. 506(c)(2), Public Law 95-599; H.R. 11733.)	Jan. 15, 1980	March 1980
U.S. National Alcohol Fuels Commission to submit their final report on "Fuel Alcohol: An Energy Alternative for the 1980.") (Sec.170(b), Public Law 95-599; H.R. 11733.) (Sec. 20(a), Public Law 96-106, extended due date until Dec. 30, 1980.)	July 30, 1980	Jan. 29, 1981
Secretary of the Treasury required to submit recommendations on method to limit imports of alcohol used for fuel purposes. (Sec. 232(f), Public Law 96-233; H.R. 3919.)	Sept. 29, 1980	Nov. 17, 1980
Secretary of the Treasury to submit final report and recommendations to Committee on Ways and Means and Senate Finance Committee on study and simplification of tax returns. (Sec. 551, Public Law 95-600; H.R. 13511.)	Nov. 6, 1980	Dec. 9, 1980
Report by the Department of the Treasury to the Committee on Ways and Means and the Senate Finance Committee on extent to which Government (and other) barriers to ridesharing have been removed and more energy-efficient vehicles purchased as a result of the effectiveness of the exemption of taxicabs from fuel taxes. (Sec. 505, Public Law 95-599; H.R. 11733.)	Dec. 31, 1980	Dec. 11, 1980
Departments of the Treasury and Labor to study provision of the Tax Reform Act dealing with Group Prepaid Legal Services and report their findings. (Sec. 2134, Public Law 94-455; H.R. 10612.)	Dec. 31, 1980	
Interim report to Congress on the progress of the cost allocation study of the Federal highway system by the Secretary of Transportation. (Sec. 506(c)(2), Public Law 95-599; H.R. 11733.)	Jan. 15, 1981	Jan. 1981
Interim report on study of existing highway excise tax structure and of possible alternatives to such existing structure by the Secretary of the Treasury, in consultation with Secretary of Transportation and Joint Committee on Taxation, to Committee on Ways and Means and Senate Finance Committee. (Sec. 507(b), Public Law 95-599; H.R. 11733.)	Apr. 15, 1981	Oct. 2, 1981
Departments of Treasury and Labor to submit report to the Committee on Ways and Means and Senate Finance Committee on effectiveness of targeted jobs credit in improving the employment situation of the targeted groups, and the types of employers claiming the credit. (Sec. 554, Public Law 95-600; H.R. 13511.) July 17, 1981. Letter stating delay.	June 30, 1981	

REPORTS AND STUDIES REQUIRED BY LAW

	Date Due	Date Received
Joint Committee on Taxation to report to the Committee on Ways and Means and the Committee on Finance the results of a study of all aspects of the tax treatment of citizens and resident aliens of the United States who are taken hostage or are otherwise placed in a missing status. (Sec. 206, Public Law 96-449; H.R. 7085.)	July 1, 1981	
Final report of study with respect to inland waterway user taxes and charges to be submitted by Secretary of Transportation, together with his findings and recommendations and the findings and recommendations of the Secretary of Commerce, Secretary of the Treasury, Secretary of Agriculture, Secretary of Energy, Attorney General, Secretary of the Army, Chairman of the Water Resources Council, and Director of the Office of Management and Budget. (Sec. 205(h), Public Law 95-502; H.R. 8533.) Letter dated Feb. 14, 1980, from Departments of Treasury and Commerce, stating report will be delayed about 2 months. (See Executive Communication 2961.)	Sept. 30, 1981	Feb. 2, 1982
Department of the Treasury to submit report to the Committee on Ways and Means and Senate Finance Committee on study of effects of capital gains tax changes. (Sec. 555, Public Law 95-600; H.R. 13511.) Oct. 2, 1981. Letter stating delay.	Sept. 30, 1981	
Secretary of the Treasury to report to the Congress on management of the Hazardous Substance Response Fund and the expected condition and operations of the Fund during the next 5 fiscal years. (Sec. 223(b)(1), Public Law 96-510, H.R. 7020.) (See Executive Communication 3887.)	(Fiscal years 1981-1985)	May 10, 1982
Inspector General of each department or agency to which responsibility is delegated to obligate money in the Hazardous Substance Response Fund to submit to the Congress an interim audit report. (Sec. 111(k), Public Law 96-510; H.R. 7020.) (See Executive Communications 3728 and 4039 from Environmental Protection Agency.)	Dec. 11, 1981	Apr. 22, 1982 May 27, 1982
Final report to the Congress by the Secretary of Transportation on findings and recommendations of cost allocation study of the Federal highway system. (Sec. 506(c)(3), Public Law 95-599; H.R. 11733.)	Jan. 15, 1982	May 17, 1982
Secretary of the Treasury to report to the Committee on Ways and Means and the Senate Finance Committee on a study with respect to the impact of regulations relating to allocation of research and experimental expenditures on research and experimental activities conducted in the United States and on the availability of the foreign tax credit. (Sec. 223(b), Public Law 97-34; H.R. 4242.) Feb. 13, 1982. Letter requesting extension of time until Aug. 1, 1982, received from Department of the Treasury.	Feb. 13, 1982	
Interim report of the Secretary of Energy (in consultation with the Secretary of the Treasury and the Secretary of Transportation) on the use of alcohol in fuels including effect of gasohol exemption on excise tax revenues deposited in the Highway Trust Fund. (Sec. 232(g), Public Law 96-223 (H.R. 3919) which amends sec. 221(c) of H.R. 5263, the Energy Tax Act of 1978.)	Apr. 1, 1982	
Final report on study of existing highway excise tax structure and of possible alternatives to such existing structure by the Secretary of the Treasury (in consultation with the Secretary of Transportation and Joint Committee on Taxation), to the Committee on Ways and Means and the Senate Finance Committee. (Sec. 507(a)(2), Public Law 95-599; H.R. 11733.)	Apr. 15, 1982	Dec. 14, 1982
Secretary of the Treasury (in consultation with the Department in which the Coast Guard is operating) to report to the Congress his findings under a study to determine the portion of receipts from the excise taxes on gasoline and other motor fuels attributable to fuel used in recreational motorboats. (Sec. 204, Public Law 96-451; H.R. 4310.)	Oct. 14, 1982	
Inspector General of each department or agency to which responsibility is delegated to obligate money in the Hazardous Substance Response Fund to submit to the Congress a final audit report. (Sec. 111(k), Public Law 96-510; H.R. [illegible] (See Executive Communication 965.)	Dec. 11, 1982	Apr. 20, 1983
President to submit final report to the Congress on whether adequate private insurance protection is available to the owners and operators of vessels and facilities subject to liability under sec. 107 of the Comprehensive Environmental Response, Compensation and Liability Act of 1980. (Sec. 301(b), Public Law 96-510; H.R. 7020.)	Dec. 11, 1982	
Secretary of the Treasury to report to the Committee on Ways and Means and to the Senate Finance Committee on a study of methods of tax accounting for inventory with a view toward the development of simplified methods, including an examination of the last-in first-out method and the cash receipts and disbursements method. (Sec. 238, Public Law 97-34; H.R. 4242.)	Dec. 31, 1982	
Secretary of the Treasury required to submit a report on net revenues derived from the windfall profit tax in the preceding fiscal year and the actual disposition of these revenues among the purposes specified in the Windfall Profit Tax Account. (Sec. 102(e), Public Law 96-223; H.R. 3919.)	Jan. 1, 1983	
Interim report of the Secretary of Energy (in consultation with the Secretary of the Treasury and the Secretary of Transportation) on the use of alcohol in fuels including effect of gasohol exemption on excise tax revenues deposited in the Highway Trust Fund. (Sec. 232(g), Public Law 96-223 (H.R. 3919) which amends sec. 221(c) of H.R. 5263, the Energy Tax Act of 1978.)	Apr. 1, 1983	
Secretary of the Treasury to report to Congress on the exemption from income of interest earned on depository institution tax-exempt savings certificates to determine the exemption's effectiveness in generating additional savings. (Sec. 301(c), Public Law 94-34; H.R. 4242.)	May 30, 1983	
Secretary of Labor, in consultation with the Secretary of Health and Human Services, shall report to the Congress on current medical methods for the diagnosis of pneumoconiosis, and of the nature and extent of impairment and disability that are attributable to the existence both of simple and complicated pneumoconiosis. (Sec. 202(e), Public Law 97-119; H.R. 5159.)	June 29, 1983	

	Date Due	Date Received
Secretary of Labor shall report to the Congress on the benefits provided by the Black Lung Benefits Act, other benefits received by individuals who receive benefits under the Act, and benefits which would be received were State workers' compensation programs applicable in lieu of benefits under that Act. (Sec. 203(c), Public Law 97-119; H.R. 5159.)	June 29, 1983	
Secretary of the Treasury or his delegate shall study and report to the Congress methods of modifying the design of the forms used by the Internal Revenue Service to achieve greater accuracy in the reporting of income and the matching of information reports and returns with the returns of tax imposed by chapter 1 of the Internal Revenue Code of 1954. (Sec. 353, Public Law 97-248; H.R. 4961.)	June 30, 1983	
Secretary of Labor shall study feasibility of requiring collective bargaining on both the issues of contributions to and benefits from multiemployer plans and submit report to Congress. (Sec. 412(b)(1) and (2), Public Law 96-364; H.R. 3904.)	Sept. 26, 1983	
Joint Committee on Taxation to prepare final report on operation and effects of the subchapter relating to General Stock Ownership Corporations. An interim report shall be filed within 2 years after the first GSOC is formed and a final report shall be filed by Sept. 30, 1983. (Sec. 601, Public Law 95-600; H.R. 13511.)	Sept. 30, 1983	
Department of the Treasury shall report to the Congress on its conclusions relative to a review of the impact and effect of the foreign oil and gas tax credit provision contained in the Tax Equity and Fiscal Responsibility Act of 1982. (H.Rept. 97-760, p. 502, Public Law 97-248; H.R. 4961.)	Dec. 1, 1983	
Administrator of the Environmental Protection Agency (in consultation with the Secretary of the Treasury) to submit to the Congress a report on the necessity for and the adequacy of the revenue raised, in relation to estimated future requirements, of the Post-closure Liability Trust Fund. (Sec. 301(a)(2)(ii), Public Law 96-510; H.R. 7020.)	Dec. 11, 1983	
Secretary of the Treasury or his delegate shall conduct a study, and report to Congress thereon, of the reduced fuels taxes provided for taxicabs by sec. 6427(e) of the Internal Revenue Code of 1954 (Sec. 511(e)(4), Public Law 97-424; H.R. 6211.)	Jan. 1, 1984	
President to submit report to Congress on experience with the implementation of the Comprehensive Environmental Response, Compensation and Liability Act of 1980. (Sec. 301(a)(1), Public Law 96-510; H.R. 7020.)	Dec. 11, 1984	
Administrator of the Environmental Protection Agency (in consultation with the Secretary of the Treasury), to submit to the Congress a report identifying additional wastes designated by rule as hazardous, recommending appropriate tax rates for such wastes for the Post-closure Liability Trust Fund. (Sec. 301(a)(2)(i), Public Law 96-510; H.R. 7020.)	Dec. 11, 1984	
Secretary of Transportation in consultation with State officials and other affected parties shall conduct a study and report to the Committee on Ways and Means and the Committee on Finance of (a) alternatives and (b) plans for improving the collecting and enforcement of such tax and alternatives to such tax. (Sec. 513(g), Public Law 97-424; H.R. 6211.)	Jan. 1, 1985	
Comptroller General of the United States to conduct a study of the effects of the amendments made by, and the provisions of, Public Law 96-364 on participants, beneficiaries, employers, employee organizations and other parties affected by the Act and the self-sufficiency of the fund established under sec. 4005 of the Employee Retirement Income Security Act of 1974 with respect to benefits guaranteed under sec. 4022A of such Act, taking into account the financial conditions of multiemployer plans and employers and report to the Congress the results of such study and his recommendations. (Sec. 413, Public Law 96-364; H.R. 3904.)	June 30, 1985	
Pension Benefit Guaranty Corporation to report to the Committees on Ways and Means and Education and Labor in the House and the Committees on Finance and Labor and Human Resources in the Senate, on its study to determine premiums needed to maintain basic benefit guarantee levels for multiemployer plans and whether basic-benefit guarantee levels may be increased without increasing basic benefit premiums. (See Public Law 96-364; H.R. 3904.)	Sept. 26, 1985 (and every 5th year thereafter)	
Treasury estimates of net windfall profit tax revenues. (Code sec. 4990(d).)	Jan. 1, 1987	
Secretary of the Treasury or his delegate shall submit to the Committee on Ways and Means and the Senate Committee on Finance a report with respect to tip compliance in the food and beverage service industry. Such study shall include, but not be limited to, an analysis of tipping patterns, tip-sharing arrangements, and tip compliance patterns. (Sec. 314(c), Public Law 97-248; H.R. 4961.)	Jan. 1, 1987	
Final report of the Secretary of the Treasury on net revenues derived from the windfall profit tax in the preceding fiscal year and the actual disposition of these revenues among the purposes specified in the Windfall Profit Tax Account. (Sec. 102(e), Public Law 96-223; H.R. 3919.)	Jan. 1, 1991	
Final report of the Secretary of Energy (in consultation with the Secretary of the Treasury and the Secretary of Transportation) on the use of alcohol fuels including effect of gasohol exemption on excise tax revenues deposited in the Highway Trust Fund. (Sec. 232(g), Public Law 96-223 (H.R. 3919) which amends Sec. 221(c) of H.R. 5263, the Energy Tax Act of 1978.)	Apr. 1, 1992	
Secretary of the Treasury shall transmit a report to the Committee on Ways and Means and the Senate Finance Committee on the operation and effects of sections 911 and 912 of the Internal Revenue Code. (Sec. 114, Public Law 97-34; H.R. 4242.)	Due every 4 years after date of first report.	

REPORTS AND STUDIES REQUIRED BY LAW

	Date Due	Date Received
Internal Revenue Service to report to the House Committee on Ways and Means and the Senate Committee on Finance on the sufficiency and timeliness of information sent to taxpayers regarding their rights during examination, appeals, and collection. (H.Rept. 97-760; p. 616, Public Law 97-248; H.R. 4961.)	No date certain	
REPORTS AND STUDIES WITHIN THE JURISDICTION OF THE SUBCOMMITTEE ON TRADE		
Report of the Secretary of Agriculture on the results of his study of regional economic impact of imports of meat articles, together with any recommendations to the Committee on Ways and Means and Senate Finance Committee. (Sec. 1, Public Law 96-177; H.R. 2727.) Sept. 30, 1980, letter requesting extension of time. Jan. 27, 1982, Supplemental report received.	June 30, 1980	Jan. 6, 1981
Report of the President on the effects on U.S. economy of the refusal of developed countries to allow the Agreement on Government Procurement to cover the entities of the governments of such countries which are the principal purchasers of goods and equipment in appropriate product sectors. (Also referred to Government Operations Committee, and the Senate Finance and Governmental Affairs Committees.) (Sec. 302(c), Public Law 96-39; H.R. 4537.)	July 1, 1981	Aug. 7, 1981
Report of the President assessing the effect of the waiver of the provisions of the "Buy American Act" in the procurement of products produced in labor surplus areas on the fulfillment of the objectives of Executive Order 12073. Consultation and interim reports beginning Jan. 1, 1980. (Sec. 306(b), Public Law 96-39; H.R. 4537.)	July 1, 1981	July 8, 1981
Report of the President with respect to his findings and conclusions of a study on desirability of entering into trade agreements with North American countries to promote economic growth of U.S. and such expansion of market opportunities to the Committee on Ways and Means and Senate Finance Committee. (Sec. 1104(a), Public Law 96-39; H.R. 4537.)	July 26, 1981	Aug. 10, 1981
Report of the President describing appropriate actions needed to establish reciprocity with major industrialized countries in the area of government procurement. (Also referred to Government Operations Committee and Senate Finance and Governmental Affairs Committees.) (Sec. 302(d), Public Law 96-39; H.R. 4537.)	Oct. 1, 1981	Dec. 1, 1981
President to submit draft legislation containing new statutes or amendments to existing law necessary to authorize or implement actions reported in the section 302(d)(1) report (due Oct. 1, 1981). Consultation and copy of prepared draft bill regarding the above matter to be submitted prior to submitting bill described above. (Sec. 302(d)(2), Public Law 96-39; H.R. 4537.)	Jan. 1, 1982	
Report of the President on the results of review of foreign tariff and nontariff barriers affecting U.S. exports of alcoholic beverages. (Sec. 854(a), Public Law 96-39; H.R. 4537.)	Jan. 1, 1982	Dec. 10, 1981
Report of the U.S. Trade Representative to the Congress on the evaluation of the operation of the Agreement on Technical Barriers to Trade, as soon as possible after Jan. 1, 1983. (Sec. 453, Public Law 96-39; H.R. 4537.)	Jan. 1, 1983	
Report of the President on operation of section 1112 concerning concession-related revenue losses to U.S. possessions, on reductions in revenues determined under such section, and on any reductions likely to occur in fiscal years after FY 1984; report may also recommend extension of the provisions of this section after FY 1984. (Sec. 1112(c), Public Law 96-39; H.R. 4537.)	Jan. 31, 1984	
U.S. International Trade Commission to study and report to the Committee on Ways and Means on the economic effects of terminating the manufacturing clause of the copyright law (Resolution adopted June 9, 1982 by the Committee on Ways and Means pursuant to the Trade Act of 1974. H.Rept. 97-575, p. 3, H.R. 6198).	July 1, 1983	
REPORTS AND STUDIES WITHIN THE JURISDICTION OF THE SUBCOMMITTEE ON SOCIAL SECURITY		
National Commission on Social Security to submit second annual report on Commission's study, investigation and review under subsection (b) containing its final recommendations. (Sec. 361(c)(2), Public Law 95-216; H.R. 9346.)	Jan. 11, 1980	Jan. 11, 1980
Secretary of Health and Human Services to submit to Congress a detailed plan on how he expects to assume functions and operations of a State disability determination unit when this becomes necessary. (Sec 304(i), Public Law 96-265; H.R. 3236.) Aug. 19, 1980, received letter stating report would be delayed.	July 1, 1980	Dec. 2, 1980
Secretary of Health and Human Services shall report to the Congress recommending appropriate time limits for the various levels of adjudication of title II cases. (Sec. 308, Public Law 96-265; H.R. 3236.) Aug. 19, 1980, received letter stating report would be delayed.	July 1, 1980	Nov. 13, 1980
Final report of National Commission on Social Security's study, investigation and review under subsection (b), containing its final recommendations. (Sec. 361(c)(2), Public Law 95-216; H.R. 9346.)	Jan. 11, 1981	Mar. 16, 1981
Secretary of Health and Human Services to report to Congress on his progress in implementing a program of reviewing decisions rendered by administrative law judges as a result of hearings under section 221(d) of the Social Security Act. (Sec. 304(g), Public Law 96-265; H.R. 3236.)	Jan. 1, 1982	Mar. 19, 1982
Secretary of Health and Human Services shall report to the Congress with respect to actions being taken to prevent payments from being made under title II of the Social Security Act to deceased individuals, including to the extent possible the use of the death records available under the medicare program to screen the cash benefit rolls for such deceased individuals. (Sec. 7, Public Law 97-123; H.R. 4331.) (See Executive Communication 3811.)	Mar. 29, 1982	Apr. 28, 1982

	Date Due	Date Received
Secretary of Health and Human Services to study and report to the Congress on the provisions of title II of the Social Security Act which require an offset against spouses' and surviving spouses' benefits on account of public pensions. Such report shall include recommendations for permanent legislative changes. (Sec. 7(b), Public Law 97-455; H.R. 7093.)	May 15, 1983	
Secretary of Health and Human Services to report to Congress on the effects of the provisions included in the first three titles of H.R. 3236, addressing such questions as the work incentive effects or relevant provisions, administrative problems involved in the implementation and operation of the provisions, and cost and caseload impact with respect to both the DI and SSI programs. (Sec. 312, Public Law 96-265; H.R. 3236.)	Jan. 1, 1985	
Board of Trustees to make a timely report to Congress of any amount (including interest) under the interfund borrowing authority that will expire Dec. 31, 1982. (Sec. 1, Public Law 97-123; H.R. 4331.)	No date certain.	
Secretary of Health and Human Services shall conduct a study and report to the Congress on the additional benefits selected by eligible organizations pursuant to sec. 1876(g)(2) of the Social Security Act. (Sec. 114(d), Public Law 97-248; H.R. 4961.)	24 months after implementation	
REPORTS AND STUDIES WITHIN THE JURISDICTION OF THE SUBCOMMITTEE ON PUBLIC ASSISTANCE AND UNEMPLOYMENT COMPENSATION		
Final report by the National Commission on Unemployment Compensation. (Interim reports to be submitted from time to time as the Commission deems appropriate.) (Sec. 2(b), Public Law 96-84; H.R. 3920.)	July 1, 1980	Jan. 1981
Secretary of Health and Human Services to submit to Congress a summary report of the results of a systematic assessment of current practices in day care programs funded under title XX of the Social Security Act. (Sec. 1001, Public Law 96-499; H.R. 7765.) July 8, 1981, received letter stating report would be delayed. (See Executive Communication 2574.)	June 1, 1981	Nov. 13, 1981
Secretary of Health and Human Services shall report to the Congress on the results of a study to identify criteria and mechanisms which may be useful for the States in assessing the effectiveness and efficiency of the State social service programs carried out with funds made available under title XX of the Social Security Act, including consideration of Federal incentive payments as an option in rewarding States having high performance social service programs. (Sec. 2355, Public Law 97-35, H.R. 3982.) (See Executive Communication 5165.)	Aug. 13, 1982	Nov. 30, 1982
Secretary of Health and Human Services to submit to Congress a report on his study of programs of foster care and adoption assistance established under pt. IV-E of the Social Security Act. (Sec. 101(b)(1), Public Law 96-272; H.R. 3434;)	Oct. 1, 1983	
Secretary of Health and Human Services to report to Congress on the pilot program to assist States in providing medical or social services to certain severely handicapped individuals, incorporating information contained in State reports, along with his findings and recommendations. (Sec. 201(c), Public Law 96-265; H.R. 3236.)	Oct. 1, 1983	
Secretary of Health and Human Services to report to Congress on the effects of the first three titles of H.R. 3236, addressing such questions as the work incentive effects or relevant provisions, administrative problems involved in the implementation and operation of the provisions, and cost and caseload impact with respect to both the DI and SSI programs. (Sec. 312, Public Law 96-265; H.R. 3236.)	Jan. 1, 1985	Aug. 13, 1981
Secretary of Health and Human Services to report to Congress on the implementation and results of the provisions of secs. 1612(b)(13) and 402(a)(36) of the Social Security Act (home energy assistance). (Sec. 545(d), Public Law 97-424; H.R. 6211.)	Mar. 31, 1985	
Secretary of Labor shall submit to the Congress and the President a final report on the implementation of State short-time unemployment compensation programs. Such report shall contain an evaluation of short-time compensation programs and shall contain such recommendations as the Secretary deems advisable, including recommendations as to necessary changes in the statistical practices of the Department of Labor. (Sec. 194(g)(1) and (2), Public Law 97-248; H.R. 4961.)	Oct. 1, 1985	
REPORTS AND STUDIES WITHIN THE JURISDICTION OF THE SUBCOMMITTEE ON HEALTH		
Comptroller General to report to the Congress on its study of the administrative structure established for processing claims under medicare. (Sec. 12, Public Law 95-142; H.R. 3.)	July 1, 1979	June 29, 1979
Secretary of Health and Human Services shall submit to Congress a report on the experiments conducted under paragraphs (1), (2), (3) and (7) and studies conducted under paragraphs (4), (5), (6) and (7) of Sec. 1881(e) of the Social Security Act (end-stage renal disease program). (Sec. 2, Public Law 95-292; H.R. 8423.) (See also Executive Communication No. 3242 of the 96th Congress.)	Oct. 1, 1979	Oct. 10, 1980
Report of the Secretary of Health and Human Services on demonstration projects for physician-directed clinics in urban medically underserved areas. (Sec. 3(d), Public Law 95-210; H.R. 8422.)	Jan. 1, 1981	Dec. 31, 1980
Secretary of Health and Human Services to submit to the Congress a report, including legislative recommendations, on the findings of a comprehensive study of extending coverage for orthopedic shoes under part B of title XVIII of the Social Security Act. (Sec. 958(e), Public Law 96-499; H.R. 7765.) (See Executive Communication No. 2372.)	July 1, 1981	Oct. 22, 1981
Secretary of Health and Human Services to submit report and recommendations for administrative or legislative changes on the need for dual participation of skilled nursing facilities under part A of title XVIII and title XIX of the Social Security Act. (Sec. 919, Public Law 96-499; H.R. 7765.) (See Executive Communication 4375.)	Dec. 5, 1981	July 15, 1982

11-054 O - 83 - 3

REPORTS AND STUDIES REQUIRED BY LAW

	Date Due	Date Received
Secretary of Health and Human Services shall, in consultation with the National Professional Standards Review Council, conduct a nationwide study of regional differences in norms, standards and criteria of Professional Standards Review Organizations. (Sec. 929, Public Law 96-499; H.R. 7765.) (See Executive Communication 3729.)	Dec. 5, 1981	Apr. 20, 1982
Secretary of Health and Human Services to report to Congress on policy to be implemented with respect to preadmission diagnostic testing under title XVIII of the Social Security Act. (Sec. 932(b), Public Law 96-499; H.R. 7765.)	Dec. 5, 1981	
Secretary of Health and Human Services to submit to Congress a report, including legislative recommendations, on demonstration projects with respect to waiving applicable cost sharing amounts which beneficiaries under title XVIII of the Social Security Act have to pay for obtaining a second opinion on having surgery performed. (Sec. 958(b), Public Law 96-499; H.R. 7765.)	Dec. 5, 1981	Apr. 1, 1982
Secretary of Health and Human Services to submit a report, including legislative recommendations, to Congress on the feasibility of establishing a single coordinated process for the collection of overpayments established in a coordinated audit under the Social Security Act. (Sec. 914(b)(4), Public Law 96-499; H.R. 7765.)	Dec. 31, 1981	
Secretary of Health and Human Services to submit a report, including legislative recommendations, to the Congress on actions taken (1) to coordinate the conduct of institutional audits and inspections which are required under the programs funded under titles V, XVIII or XIX of the Social Security Act, and (2) to coordinate such audits and inspections with those conducted by other cost payors. (Sec. 914(d), Public Law 96-499; H.R. 7765.)	Dec. 31, 1981	
Secretary of Health and Human Services shall report to the Congress on steps taken by Jan. 1, 1982, to enter into agreements with States for the purpose of conducting demonstration projects for the training and employment of Aid to Families with Dependent Children recipients as home health aides. (Sec. 2156, Public Law 97-35; H.R. 3982.) Note: Sec. 5 of Public Law 97-123 (H.R. 4331) requires the Secretary to meet the Jan. 1, 1982, deadline for entering into demonstration agreements with at least 7 States.	January 1982	Mar. 30, 1982
Secretary of Health and Human Services to submit legislative recommendations to Congress with respect to reimbursement under title XVIII of the Social Security Act for certain services furnished by optometrists. (Sec. 937(b), Public Law 96-499; H.R. 7765.) (See Executive Communication 5276.)	Jan. 1, 1982	Dec. 13, 1982
Secretary of Health and Human Services to report to Congress evaluating the effectiveness of various State approaches to the regulation of medicare supplemental policies. (Sec. 507(a), Public Law 96-265; H.R. 3236.)	Jan. 1, 1982	
Determinations of the Supplemental Health Insurance Panel as to whether a State can be expected by July 1, 1982, to have established an approved State program for regulating medicare supplemental policies. (Sec. 507(a), Public Law 96-265; H.R. 3236.)	Jan. 1, 1982	Feb. 3, 1982
Comptroller General shall report to the Congress on the results of a study to determine the extent (if any) to which the average cost of efficiently providing routine inpatient nursing care to individuals entitled to benefits under title XVIII of the Social Security Act exceeds the average cost of providing such care to other patients. (Sec. 2141(b), Public Law 97-35; H.R. 3982.)	Feb. 13, 1982	Jan. 25, 1982
Secretary of Health and Human Services shall report to the Congress with respect to actions being taken to prevent payments from being made under title II of the Social Security Act to deceased individuals, including to the extent possible the use of the death records available under the medicare program and screen the cash benefit rolls for such deceased individuals. (Sec. 7, Public Law 97-123; H.R. 4331.) (See Executive Communication 3728.)	Mar. 29, 1982	Apr. 28, 1982
Secretary of Health and Human Services to report to the Congress evaluating the effectiveness of the certification procedure and criminal penalties established under sec. 1882(f)(1)(A) of the Social Security Act. (Sec. 507, Public Law 96-265; H.R. 3236.) To be submitted periodically after June 1, 1982, but not less than once every 2 years.	July 1, 1982	
Secretary of Health and Human Services shall report to the Congress on the development of a model prospective rate methodology for hospital reimbursement under title XVIII or under a State plan approved under title XIX. (Sec. 2173(c) Public Law 97-34; H.R. 3982.)	July 31, 1982	
Secretary of Health and Human Services shall report to the Congress on his assessment of the relative performance of Professional Standards Review Organizations and on any determinations made not to renew agreements with such organizations on the basis of such performance. (Sec. 2112, Public Law 97-35; H.R. 3982.)	Sept. 30, 1982	Oct. 15, 1982
Secretary of Health and Human Services to report with legislative recommendations on demonstration project to determine (1) the extent to which the commencement of nutritional therapy in early renal failure can retard or arrest the progression of the disease and the administrative, financial, and other aspects of making such nutritional therapy generally available under title XVIII of the Social Security Act. (Sec. 958(h), Public Law 96-499; H.R. 7765.)	Dec. 5, 1982	
Secretary of Health and Human Services to report with legislative recommendations on his study of the circumstances and conditions under which services furnished by registered dietitians should be covered as a home health benefit under title XVIII of the Social Security Act. (Sec. 958(h), Public Law 96-499; H.R. 7765.)	Dec. 5, 1982	
Secretary of Health and Human Services to report with legislative recommendations on demonstration project to determine the administrative, financial, and other aspects of making the services of clinical social workers more generally available as part of the benefits received under title XVIII of the Social Security Act. (Sec. 958(h), Public Law 96-499; H.R. 7765.)	Dec. 5, 1982	

REPORTS AND STUDIES REQUIRED BY LAW

	Date Due	Date Received
Secretary of Health and Human Services to report with legislative recommendations on the circumstances and conditions under which services furnished with respect to respiratory therapy should be covered as a home health benefit under title XVIII of the Social Security Act. (Sec. 958(h), Public Law 96-499; H.R. 7765.)	Dec. 5, 1982	
Secretary of Health and Human Services to report with legislative recommendations on the cost effects of alternative approaches to improving coverage under title XVIII of the Social Security Act for the treatment of various types of foot conditions. (Sec. 958(h), Public Law 96-499; H.R. 7765.)	Dec. 5, 1982	
Secretary of Health and Human Services to submit report and legislative recommendations to Congress on demonstration projects to determine the feasibility of creating a single coordinated appeal hearing to adjudicate administrative cost items which are determined under common audits under the Social Security Act and which are disputed and appealed. (Sec. 914(b)(3), Public Law 96-499; H.R. 7765.)	Dec. 31, 1982	
Secretary of Health and Human Services, in connection with the Senate Committee on Finance and the Committee on Ways and Means shall develop proposals for legislation which would provide that hospitals, skilled nursing facilities and to the extent feasible, other providers, would be reimbursed under title XVIII of the Social Security Act on a prospective basis. (Sec. 101(c)(3), Public Law 97-248; H.R. 4961.)	Dec. 31, 1982	
Secretary of Health and Human Services shall submit report and legislative recommendations to the Congress on an evaluation of the effectiveness of the program of transitional allowances to promote closing and conversion of underutilized hospital facilities. (Sec. 2101, Public Law 97-35, H.R. 3982.)	Jan. 1, 1983.	
Secretary of Health and Human Services to conduct and promptly complete all studies and experiments required under present law which pertain to the use of, and reimbursement for, nutritional therapy; and that the Secretary transmit a full and complete report with respect to each study and experiment. (H.Rept. 97-208 (conference report p. 946), Public Law 97-35; H.R. 3982.)	Jan. 1, 1983	
Secretary of Health and Human Services to submit report to Congress on certain physician's bills or requests for payment under title XVIII of the Social Security Act relating to laboratory tests. (Sec. 918(a)(3), Public Law 96-499; H.R. 7765.)	Apr. 1, 1983	
Secretary of Health and Human Services shall report to Congress on the effectiveness of hospice demonstration projects in effect on July 15, 1982, pursuant to sec. 402(a) of the Social Security Amendments of 1967, including an evaluation of the cost-effectiveness of hospice care, the reasonableness of the 40 percent cap amount for hospice care as provided in sec. 1814(i) of the Social Security Act (as added by this section), proposed methodology for determining such cap amount, proposed standards for requiring and measuring the maintenance of effort for utilizing volunteers as required under sec. 1861(dd) of such Act, an evaluation of physician reimbursement for services furnished as part of hospice care, and any proposed legislative changes in the hospice care provisions of title XVIII of such Act. (Sec. 122(h)(2), Public Law 97-248; H.R. 4961.)	Sept. 30, 1983	
Secretary of Health and Human Services shall conduct a study and report to Congress on whether or not the reimbursement method and benefit structure (including copayments) for hospice care under title XVIII of the Social Security Act are fair and equitable and promote the most efficient provision of hospice care. Such report shall include the feasibility and advisability of providing for prospective reimbursement for hospice care, an evaluation of the inclusion of payment for outpatient drugs, an evaluation of the need to alter the method of reimbursement for nutritional, dietary, and bereavement counseling as hospice care, and any recommendations for legislative changes in the hospice care reimbursement or benefit structure. Such study shall be monitored and evaluated by the Comptroller General. (Sec. 122(i)(1) and (2), Public Law 97-248; H.R. 4961.)	Jan. 1, 1986	
Secretary of Health and Human Services shall submit an interim report to Congress on a study evaluating the extent of, and reasons for, the termination by medicare beneficiaries of their memberships in organizations with contracts under sec. 1876 of the Social Security Act, placing special emphasis on the quantity and quality of medical care provided in such organizations and the quality of such care when provided on a fee-for-service basis. (Sec. 114(e), Public Law 97-248; H.R. 4961.)	Within 2 years after implementation	
Secretary of Health and Human Services shall submit a final report to Congress on a study evaluating the extent of, and reasons for, the termination by medicare beneficiaries of their memberships in organizations with contracts under sec. 1876 of the Social Security Act, placing special emphasis on the quantity and quality of medical care provided in such organizations and the quality of such care when provided on a fee-for-service basis. (Sec. 114(e), Public Law 97-248; H.R. 4961.)	Within 5 years after implementation	
Board of Trustees to make a timely report to Congress of any amount (including interest) under the interfund borrowing authority that will expire Dec. 31, 1982. (Sec. 1, Public Law 97-123; H.R. 4331.)	No date certain	

INDEX BY HOUSE REPORT NUMBERS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON WAYS AND MEANS

HOUSE REPORT NO.	HOUSE BILL NO.	HOUSE REPORT NO.	HOUSE BILL NO.
1	1553	829	3581
21	2540	830	4577
*106	3603	831	4948
**143	3850	832	5470
*158	3982	833	7093
198	4182	834	H.J.Res. 599
201	4242	836	5573
223	H.J.Res. 325	837	6867
255	1184	838	7092
**256	H.Con.Res. 95	839	7094
257	4566	945	7368
372	H.J.Res. 370	958	7397
404	4961		
405	4717		
**406	5159		
496	4613		
497	6094		
510	4800		
555	6211		
***575	6198		
**587	6369		
588	6181		
601	6550		
609	6595		
665	5900		
743	H.Res.521		
794	6056		
826	6055		
827	1524		
828	3191		

* part 3
** part 1
*** part 2

INDEX BY SENATE REPORT NUMBERS, CONFERENCE REPORT NUMBERS, AND PUBLIC LAW NUMBERS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON WAYS AND MEANS

Senate Report No.	House Bill No.	Conference Report No.	House Bill No.	Public Law No. 97–	House Bill No.		
144	H.J.Res. 266	208	3982	2	1553		
494	4961	215	4242	18	3991		
564	4566	260	H.J.Res. 325	34	4242		
581	H.J.Res. 599	377	3603	35	3982		
592	6056	409	4331	49	H.J.Res. 265		
640	6055	632	6685	51	H.J.Res. 325		
643	1524	760	4961	48	H.J.Res. 266		
646	5470	914	H.J.Res. 599	92	H.J.Res. 370		
647	5573	929	4717	98	3603 (S.884)		
648	7093	984	5470	119	5159		
662	7094	985	7093	123	4331		
667	4577	986	6056	204	H.J.Res. 519		
		987	6211	215	6198		
		988	6094	216	6685		
		989	4566	248	4961		
				270	H.J.Res. 520		
				276	H.J.Res. 599		
				354	6055		
				362	4717		
				365	4613		
				414	5238		
				424	6211		
				446	4566		
				448	6056		
				455	7093		
				456	6094		
				473	5470		

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON WAYS AND MEANS

(For a complete history of legislative action, see bill number in summary section following; see also bill section)

No., Author, and Title of Bill	Reported in House	Passed House	Reported in Senate	Passed Senate	Conference Report Filed	Conference Report Agreed to in—		Date Approved and Law No.
						House	Senate	
H.R. 1184—Mr. Shannon—To amend the Tariff Schedules of the United States regarding the rate of duty that may be proclaimed by the President with respect to sugar imports.	Sept. 25, 1981 H.Rept. 97-255*	Oct. 13, 1981	.....	.....	.....	.....	.....	.....
H.R. 1524—Mr. Rousselot (with cosponsor)—To amend sections 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.	Sept. 16, 1982 H.Rept. 97-827*	Sept. 20, 1982	Sept. 30, 1982 S.Rept. 97-643*	.....	.....	.....	.....	See P.L. 97-424
H.R. 1553—Mr. Rostenkowski, Mr. Conable—To provide for a temporary increase in the public debt limit.	Feb. 3, 1981 H.Rept. 97-1	Feb. 5, 1981	Feb. 5, 1981 No report	Feb. 6, 1981	.....	.....	.....	Feb. 7, 1981 97-2
H.R. 2540—Mr. Gibbons—To authorize appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1982, and for other purposes.	Apr. 10, 1981 H.Rept. 97-21*	June 2, 1981	.....	.....	.....	.....	.....	.....
H.R. 3191—Mr. Guarini (with cosponsors)—To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the U.S. from certain rules relating to foreign governments.	Sept. 16, 1982 H.Rept. 97-828*	Dec. 16, 1982	.....	.....	.....	.....	.....	See P.L. 97-424
H.R. 3581—Mr. Russo—To amend the Internal Revenue Code of 1954 to exclude certain foreign commodity income from treatment as foreign personal holding company income.	Sept. 16, 1982 H.Rept. 97-829	.....	.....	.....	.....	.....	.....	Sept. 22, 1982 Failed of passage.
H.R. 3603—Mr. de la Garza (cosponsors)—Food and Agriculture Act of 1981.	June 19, 1981 H.Rept. 97-106 Pt. 3	Oct. 22, 1981*	May 27, 1981 S.Rept. 97-126 (S.884)	Sept. 18, 1981	Dec. 9, 1981 H.Rept. 97-377	Dec. 16, 1981	Dec. 10, 1981	Dec. 22, 1981 97-98
H.R. 3850—Mr. Rostenkowski, Mr. Conable—To make expenditure reductions in accordance with the budget reconciliation process.	June 12, 1981 H.Rept. 97-143* Pt. 1	.....	.....	.....	.....	.....	.....	See P.L. 97-35.
H.R. 3982—Mr. Jones of Oklahoma (cosponsors)—Omnibus Budget Reconciliation Act of 1981.	June 19, 1981 H.Rept. 97-158 Pt. 3	June 26, 1981*	.....	July 13, 1981*	July 29, 1981 H.Rept. 97-208*	July 31, 1981	July 31, 1981	Aug. 13, 1981 97-35

* With amendment.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON WAYS AND MEANS—Continued

No., Author, and Title of Bill	Reported in House	Passed House	Reported in Senate	Passed Senate	Conference Report Filed	Conference Report Agreed to in—		Date Approved and Law No.
						House	Senate	
H.R. 3991—Mr. de la Garza (cosponsors)—To amend the Food Stamp Act of 1977, to increase the authorization for fiscal year 1981, and to amend P.L. 93-233, to continue through Aug. 1, 1981, the cash-out of food stamp program benefits of certain recipients of SSI. (June 23, 1981.—Ways and Means Committee discharged from consideration.)	.....	June 23, 1981	.....	June 25, 1981	.....	.....	.....	June 30, 1981 97-18
H.R. 4182—Mr. Mineta (cosponsors)—To extend the airport development aid program through fiscal year 1981.	July 24, 1981 H.Rept. 97-198	July 27, 1981	.....	.....	.....	.....	.....	See P.L. 97-35
H.R. 4242—Mr. Rostenkowski—Tax Incentive Act of 1981.	July 24, 1981 H.Rept. 97-201	July 29, 1981*	.....	July 31, 1981*	Aug. 1, 1981 H.Rept. 97-215 S.Rept. 97-176	Aug. 4, 1981	Aug. 3, 1981	Aug. 13, 1981 97-34
H.R. 4331—Mr. Bolling—To amend the Omnibus Reconciliation Act of 1981 to restore minimum benefits under the Social Security Act.	.....	July 31, 1981	.....	Oct. 15, 1981	Dec. 14, 1981 H.Rept. 97-409	Dec. 16, 1981	Dec. 15, 1981	Dec. 29, 1981 97-123
H.R. 4566—Mr. Gibbons (cosponsors)—To reduce certain duties, to suspend temporarily certain existing suspensions of duties, and for other purposes.	Sept. 25, 1981 H.Rept. 97-257	Oct. 13, 1981*	Sept. 21, 1982. H.Rept. 97-564*	Dec. 19, 1982*	Dec. 21, 1982 H.Rept. 97-989	Dec. 21, 1982	Dec. 21, 1982	Jan. 12, 1983 97-446
H.R. 4577—Mr. Coelho—To amend Public Law 97-34.	Sept. 16, 1982 H.Rept. 97-830*	Sept. 22, 1982	Nov. 15, 1982 S.Rept. 97-667*	.....	.....	.....	.....	.....
H.R. 4613—Mr. Conable—Debt Collection Act of 1981.	Apr. 29, 1982 H.Rept. 97-496*	May 5, 1982	.....	Sept. 28, 1982	.....	.....	.....	Oct. 25, 1982 97-365
H.R. 4717—Mr. Jenkins—To amend the effective date provision of sec. 403(b)(3) of the Windfall Profit Tax Act of 1980 (P.L. 96-223) to further defer the effective date of certain provisions providing for the recognition of income of LIFO inventory amounts.	Dec. 14, 1981 H.Rept. 97-405*	Dec. 15, 1981	.....	Dec. 16, 1981*	Oct. 1, 1982 H.Rept. 97-929	Oct. 1, 1982	Oct. 1, 1982	Oct. 25, 1982 97-362
H.R. 4800—Mr. Rostenkowski, Mr. Conable—Airport and Airway Revenue Act of 1981.	May 12, 1982 H.Rept. 97-510*	.....	.....	.....	.....	.....	.....	See P.L. 97-248
H.R. 4948—Mr. Matsui—To amend the Internal Revenue Code of 1954 to provide for the application of cash or deferred arrangement rules to money purchase plans.	Sept. 16, 1982 H.Rept. 97-831	Sept. 20, 1982	.....	.....	.....	.....	.....	.....
H.R. 4961—Mr. Stark (cosponsors)—Miscellaneous Revenue Act of 1981.	Dec. 14, 1981 H.Rept. 97-404*	Dec. 15, 1981	July 12, 1982 S. Rept. 97-494 Pts. 1 & 2	July 22, 1982*	Aug. 17, 1982 H.Rept. 97-760 S.Rept. 97-530	Aug. 18, 1982	Aug. 19, 1982	Sept. 3, 1982 97-248

* With amendment.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON WAYS AND MEANS—Continued

No., Author, and Title of Bill	Reported in House	Passed House	Reported in Senate	Passed Senate	Conference Report Filed	Conference Report Agreed to in—		Date Approved and Law No.
						House	Senate	
H.R. 5133—Mr. Dingell—To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.	Sept. 21, 1982 H.Rept. 97-842	Dec. 15, 1982	.....	.....	.....	.....	.....	.....
H.R. 5159—Mr. Rostenkowski—Black Lung Benefits Revenue Act of 1981.	Dec. 14, 1981 H.Rept. 97-406 Pt. 1	Dec. 15, 1981	.....	Dec. 16, 1981*	.....	.....	.....	Dec. 29, 1981 97-119
H.R. 5238—Mr. Waxman—"Orphan Drug Act."	Sept. 17, 1982 H.Rept. 97-840	Sept. 28, 1982	.....	Oct. 1, 1982	.....	.....	.....	Jan. 4, 1983 97-414
H.R. 5470—Mr. Jacobs (with cosponsors)—To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries, and for other purposes.	Sept. 16, 1982 H.Rept. 97-832*	Sept. 20, 1982	Oct. 1, 1982 S.Rept. 97-646*	Oct. 1, 1982*	Dec. 21, 1982 H.Rept. 97-984	Dec. 21, 1982	Dec. 21, 1982	Jan. 14, 1983 97-473
H.R. 5573—Mr. Stark (with cosponsors)— To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.	Sept. 17, 1982 H.Rept. 97-836*	Sept. 22, 1982	Oct. 1, 1982 S.Rept. 97-647*	.....	.....	.....	.....	.....
H.R. 5900 Mr. Michel with cosponsors—To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.	July 26, 1982 H.Rept. 97-665	.....	.....	.....	.....	.....	.....	.....
H.R. 6055—Mr. Rostenkowski and Mr. Conable—Subchapter S Revision Act of 1982.	Sept. 16, 1982 H.Rept. 97-826*	Sept. 20, 1982	Sept. 29, 1982 S.Rept. 97-640*	Sept. 30, 1982*	.....	.....	.....	Oct. 19, 1982 97-354
H.R. 6056—Mr. Rostenkowski—Technical Corrections Act of 1982.	Sept. 8, 1982 H.Rept. 97-794*	Sept. 14, 1982	Sept. 28, 1982 S.Rept. 97-592	Sept. 30, 1982	Dec. 21, 1982 H.Rept. 97-986	Dec. 21, 1982	Dec. 22, 1982	Jan. 12, 1983 97-448
H.R. 6094—Mr. Gibbons—To authorize appropriations for the U.S. International Trade Commission, the U.S. Customs Service, and the Office of the U.S. Trade Representative for fiscal year 1983, and for other purposes.	Apr. 29, 1982 H.Rept. 97-497	June 16, 1982	.....	Sept. 30, 1982*	Dec. 21, 1982 H.Rept. 97-988	Dec. 21, 1982	Dec. 22, 1982	Jan. 12, 1983 97-456
H.R. 6181—Mr. Pickle, Mr. Archer—Disability Amendments of 1982.	May 26, 1982 H.Rept. 97-588*	.....	.....	.....	.....	.....	.....	.....
H.R. 6198—Mr. Kastenmeier—To amend the manufacturing clause of the copyright law.	June 10, 1982 H.Rept. 97-575 Pt. 2	June 15, 1982	.....	June 30, 1982	.....	.....	.....	July 13, 1982 97-215 Unapproved
H.R. 6211—Mr. Anderson—Surface Transportation Assistance Act of 1982.	Dec. 3, 1982 H.Rept. 97-944	Dec. 6, 1982*	Dec. 9, 1982	Dec. 20, 1982	Dec. 21, 1982 H.Rept. 97-987 S.Rept. 97-692	Dec. 21, 1982	Dec. 23, 1982	Jan. 1, 1983 97-424

* With amendment.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON WAYS AND MEANS—Continued

No., Author, and Title of Bill	Reported in House	Passed House	Reported in Senate	Passed Senate	Conference Report Filed	Conference Report Agreed to in—		Date Approved and Law No.
						House	Senate	
H.R. 6369—Mr. Ford of Tennessee—Federal Supplemental Unemployment Compensation Act of 1982.	May 25, 1982 H.Rept. 97-587* Pt. 1	.....	.....	.....	.....	.....	.....	See P.L. 97-248
H.R. 6550—Mr. Rostenkowski—To provide for a temporary increase in the public debt limit, and for other purposes.	June 10, 1982 H.Rept. 97-601*	.....	.....	.....	.....	.....	.....	See H.R. 6595
H.R. 6595—Mr. Rostenkowski—To provide for a temporary increase in the public debt limit, and for other purposes.	June 16, 1982 H.Rept. 97-609	.....	.....	.....	.....	.....	.....	See P.L. 97-204.
H.R. 6685—Mr. Whitten—Supplemental, urgent, appropriations.	.....	June 24, 1982	.....	June 29, 1982	July 14, 1982 H.Rept. 97-632	July 15, 1982	July 15, 1982	July 18, 1982 97-216
H.R. 6867—Mr. Gibbons—To change the tariff treatment with respect to certain articles, and for other purposes.	Sept. 17, 1982 H.Rept. 97-837*	Sept. 22, 1982	.....	.....	.....	.....	.....	See P.L. 97-446
H.R. 7092—Mr. Rostenkowski—To amend the Internal Revenue Code of 1954 to provide for a 1-year extension of the taxes which are transferred into the Highway Trust Fund, and for other purposes.	Sept. 17, 1982 H.Rept. 97-838*	.....	.....	.....	.....	.....	.....	See P.L. 97-414
H.R. 7093—Mr. de Lugo (with cosponsors)—To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.	Sept. 16, 1982 H.Rept. 97-833	Sept. 20, 1982	Oct. 1, 1982 S.Rept. 97-648*	Dec. 3, 1982	Dec. 21, 1982 H.Rept. 97-985	Dec. 21, 1982	Dec. 21, 1982	Jan. 12, 1983 97-455
H.R. 7094—Mr. Rangel—To amend the Internal Revenue Code of 1954 to impose a tax on failures to adhere to conditions of determination letters relating to independent management of the assets of multiemployer plans.	Sept. 17, 1982 H.Rept. 97-839	Sept. 20, 1982	Nov. 29, 1982 H.Rept. 97-662*	.....	.....	.....	.....	.....
H.R. 7368—Mr. Rostenkowski—Highway Revenue Act of 1982.	Dec. 6, 1982 H.Rept. 97-945	Dec. 6, 1982	.....	.....	.....	.....	.....	See P.L. 97-424
H.R. 7397—Mr. Gibbons with cosponsors—Caribbean Basin Economic Recovery Act.	Dec. 10, 1982 H.Rept. 97-958	Dec. 17, 1982	Dec. 21, 1982 No report	.....	.....	.....	.....	.....
H.J. Res. 265—To provide for a temporary increase in the public debt limit.	.....	May 21, 1981	Sept. 15, 1981 No report	Sept. 29, 1981	.....	.....	.....	Sept. 30, 1981 97-49
H.J. Res. 266—To provide for a temporary increase in the public debt limit.	.....	May 21, 1981	July 6, 1981 S.Rept. 97-144*	Sept. 29, 1981*	.....	.....	.....	Sept. 30, 1981 97-48 See P.L. 97-34
H.J. Res. 325—Mr. Whitten (cosponsors)—Continuing appropriations.	Sept. 14, 1981 H.Rept. 97-223	Sept. 16, 1981	Sept. 23, 1981 No report	Sept. 25, 1981	Sept. 30, 1981 H.Rept. 97-260	Sept. 30, 1981	Sept. 30, 1981	Oct. 1, 1981 97-51

* With amendment.

STATUS OF BILLS ON WHICH LEGISLATIVE ACTION WAS TAKEN BY COMMITTEE ON WAYS AND MEANS—Continued

No., Author, and Title of Bill	Reported in House	Passed House	Reported in Senate	Passed Senate	Conference Report Filed	Conference Report Agreed to in—		Date Approved and Law No.
						House	Senate	
H.J. Res. 370—Mr. Whitten—Continuing appropriations.	Dec. 9, 1981 H.Rept. 97-372	Dec. 10, 1981	.....	Dec. 11, 1981	.....	.....	.....	Dec. 15, 1981 97-92
H.J. Res. 519—Temporary increase in the public debt limit.	.....	June 23, 1982	.....	June 23, 1982	.....	.....	.....	June 28, 1982 97-204
H.J. Res. 520—To provide a temporary increase in the public debt limit.	.....	June 23, 1982	Aug. 8, 1982 No report	Sept. 23, 1982	.....	.....	.....	Sept. 30, 1982 97-270
H.J. Res. 599—Mr. Whitten—Continuing appropriations.	Sept. 16, 1982 H.Rept. 97-834	Sept. 22, 1982	Sept. 23, 1982 S.Rept. 97-581	Sept. 29, 1982*	Sept. 30, 1982 H.Rept. 97-914	Oct. 1, 1982	Oct. 1, 1982	Oct. 2, 1982 97-276
H.J. Res. 631—Mr. Whitten—Continuing appropriations.	Dec. 10, 1982 H.Rept. 97-959	Dec. 14, 1982	Dec. 15, 1982 No report	Dec. 19, 1982	Dec. 20, 1982 H.Rept. 97-980	Dec. 20, 1982	Dec. 20, 1982	Dec. 21, 1982 97-377
H. Con. Res. 95—Mr. Neal—To encourage the reduction of export credit subsidies in world trade.	Sept. 25, 1981 H.Rept. 97-256 Pt. 1	.....	.....	.....	.....	.....	.....	.....
H. Res. 181—Mr. Wright—Restoration of minimum social security benefits.	.....	July 21, 1981	.....	.....	.....	.....	.....	See P.L. 97-123
H. Res. 521—Mr. Dornan—Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.	Aug. 12, 1982 H.Rept. 97-743	Aug. 18, 1982	.....	.....	.....	.....	.....	.....
S. Con. Res. 100—Mr. Heinz—Expressing the sense of Congress that pending steel unfair trade practice cases be vigorously pursued and promptly concluded.	.....	.....	June 17, 1982 No report	June 22, 1981	.....	.....	.....	.....

* With amendment.

SUMMARIES OF PUBLIC AND PRIVATE BILLS AND RESOLUTIONS REPORTED BY COMMITTEE—IN NUMERICAL ORDER

H.R. 1184 (Mr. Shannon); passed House Oct. 13, 1981.

Under present law, the President has the authority to vary the tariff on sugar imports between a range of 0.625 cent per pound (raw value) and 2.812 cents per pound. H.R. 1184, as amended, would increase the range over which the tariff may be adjusted. Under the bill, the President would be able to vary the tariff between a new minimum of 0.01 cent per pound and the present maximum of 2.81 cents per pound. It is the intent of the committee that the President would use his authority to further lower the tariff only when (a) the price of sugar is high and the domestic industry does not need the protection of tariffs, fees, or quotas and (b) consumers would benefit from a moderation in higher sugar prices. The bill, as amended, was reported to the House by the Committee on Ways and Means on Sept. 25, 1981. On Oct. 13, 1981, H.R. 1184 passed the House without amendment. As of adjournment of the 97th Congress, H.R. 1184 was pending in the Senate Finance Committee.

H.R. 1524 (Mr. Rousselot and Mr. Matsui); reported to Senate Sept. 30, 1982. (See H.R. 6211 for further action.)

H.R. 1524 restates and makes more specific the normalization rules relating to the investment credit, accelerated depreciation, and accelerated cost recovery. The bill also gives the Treasury Department specific authority to provide regulations setting forth conditions under which ratemaking projections and adjustments are not treated as consistent with the normalization rules. The amendments generally apply to taxable years beginning after Dec. 31, 1979.

The bill also provides a special transition rule. Under the special rule, a ratemaking projection or adjustment that violated the normalization requirements will not result in a public utility's loss of eligibility for the investment credit or accelerated depreciation if the projection or adjustment (1) applied for a period ending before Mar. 1, 1980, (2) was included in an order entered by a public service or public utility commission before Mar. 13, 1980, and (3) was used to determine the amounts of rates which were ordered to be collected or refunds which were ordered to be made.

H.R. 1524 was reported to the House by the Committee on Ways and Means on Sept. 16, 1982, with a technical amendment, and passed the House on Sept. 20, 1982.

The Senate Finance Committee reported the bill to the Senate on Sept. 30, 1982, with four amendments. Under the first amendment, the amount of charitable deduction for a contribution made after 1982 of any literary, musical or artistic composition, letter or memorandum, or similar property is the property's fair market value on the date of contribution if the donated property was created by the personal efforts of the taxpayer making the contribution, and if certain requirements are satisfied relating to use of the donated property by the donee and recipt of a written appraisal of the property's fair market value.

The second amendment reduces from 1 year to 6 months the holding period for determining whether a gain or loss on the sale or exchange of a capital asset (or certain business property) is long-term or short-term. This provision generally applies to sales or exchanges made after June 30, 1982, except that the new holding period does not apply to assets held by the taxpayer on that date on which the taxpayer realizes capital losses.

The third amendment makes several changes to the stock option exemption in sec. 1092 of the Internal Revenue Code. First, it provides that listed stock options are generally exempt from the loss deferral, wash sale, and short sale rules if none of the positions in the straddle can produce long-term capital gain or loss. In the case of syndicates, the straddles are exempt only if none of the positions can produce either long-term capital gain or loss or ordinary income or loss. For a stock option owned by a dealer to be exempt, the option must also be entered into in the normal course of the dealer's trade or business (unless the option is held in the dealer's investment account).

The fourth amendment provides that gain from the cutting of timber is to be treated as long-term capital gain only if the timber has been held for more than 6 months and was held on the first day of the taxpayer's taxable year.

H.R. 1524, as amended by the Senate Finance Committee, was considered by the Senate on Dec. 9, 1982, but no action was taken.

A modified version of H.R. 1524 without any of the Finance Committee amendments was added as a Senate floor amendment to H.R. 6211. That amendment was agreed to by the conferees on H.R. 6211 and became sec. 541 of P.L. 97-424. For a further explanation of this provision, see H.R. 6211.

H.R. 1553 (Mr. Rostenkowski, and Mr. Conable); Public Law 97-2; app. Feb. 7, 1981.

H.R. 1553 increases the public debt limit to $985 billion through Sept. 30, 1981. Under the bill, the permanent limit will remain at $400 billion and the temporary limit will increase to $585 billion. Under prior law, the public debt limit was $935.1 billion through Sept. 30, 1981. That limit was consistent with the budget estimates in the first concurrent resolution on the budget for fiscal year 1981. The Administration requested the increase to $985 billion based upon revised budget estimates. Those estimates indicated that the prior-law limit of $935.1 billion would be reached in mid-February 1981, and that a limit of $985 billion would be sufficient through Sept. 30, 1981.

H.R. 1553 was reported to the House on Feb. 3, 1981, and passed the House without amendment on Feb. 5, 1981. The bill was reported to the Senate on February 5 and passed on Feb. 6, 1981. H.R. 1553 was signed into law by the President on Feb. 7, 1981, as Public Law 97-2.

H.R. 2540 (Mr. Gibbons); passed House June 2, 1981. (See H.R. 6094 for similar legislation.)

H.R. 2540 combines three separate agency authorizations of appropriations under the jurisdiction of the Committee on Ways and Means.

For the U.S. International Trade Commission (ITC), the bill authorizes appropriations of $18,501,000 for fiscal year 1982 and requires that the ITC be reimbursed by other agencies for studies requested of the ITC by such agencies.

The bill also authorizes $480,001,000 for the Customs Service, the amount requested in President Reagan's budget. The bill provides for adjustments in authorization levels to reflect automatic salary supplementals, increases the charges for certain overtime service so as to recover fully the cost of providing such services, limits or "caps" overtime pay to any one customs officer to no more than $25,000, and prohibits any acceleration in the current system of collecting customs duties on commercial transactions. The bill also requires a reduction in the number of Customs regional and district offices by the end of fiscal year 1983, calls for an exploration of the joint, binational construction of certain border customs posts, and places a limit on the size of Customs air fleet. The bill also seeks to speed passenger processing through the test of new methods of inspection and the adjustment to more realistic levels of certain value limitations for the collection of duties and other customs actions.

Finally, the bill authorizes $10 million for the U.S. Trade Representative for fiscal year 1982, authorizes adjustment in authorization levels to reflect automatic salary supplementals, and provides certain standard administrative authorities to the agency.

H.R. 2540 was reported to the House by the Committee on Ways and Means on Apr. 10, 1981, with an amendment clarifying the nature of the tests of new systems of passenger processing. The bill passed the House on

June 2, 1981. As of adjournment H.R. 2540 was pending in the Senate. (See H.R. 6094 for similar legislation.)

H.R. 3191 (Mr. Guarini with cosponsors); Passed House Dec. 16, 1982. (See P.L. 97-424 (H.R. 6211) for further action.)

Under present law, no deduction is allowed for expenses of attending a convention, seminar, or similar meeting on a cruise ship (code sec. 274(h)(2)). As reported to the House on Sept. 16, 1982, H.R. 3191 provides that business expenses for attending a convention, seminar, or similar meeting on a cruise of a domestic cruise ship will be deductible to the same extent as other business expenses (rather than being subject to disallowance under sec. 274(h)(2), if certain reporting requirements are satisfied and if all ports of call of the cruise are located within the United States and certain other countries ("the North American area"). The bill will apply to cruise ship seminars and meetings beginning after Dec. 31, 1982. On Dec. 13, 1982, the bill failed of passage under suspension of the rules; on Dec. 16, 1982, it passed the House. (See P.L. 97-424 (H.R. 6211) for further action.)

H.R. 3581 (Mr. Russo); failed of passage in the House Sept. 22, 1982.

As reported by the Committee on Ways and Means on Sept. 16, 1982, H.R. 3581 would exclude certain foreign commodity income from treatment as foreign personal holding company income. The bill would provide that dividends received by a controlled foreign corporation out of earnings and profits accumulated by one foreign subsidiary in taxable years beginning after Dec. 31, 1982, and attributable to the active conduct of the business of buying, selling, and distributing coffee will not be considered foreign personal holding company income if the country of its incorporation and the country where its principal office is located do not tax the dividend, if the controlled foreign corporation was incorporated before 1962, if its main activity is a continuation of an activity begun many years before 1962, if the controlled foreign corporation was acquired in 1978, and if more than half of the U.S. parent's control has been limited at all times after 1978 and before the date of distribution by indirect ownership through a voting trust.

On Sept. 22, 1982, H.R. 3581 was considered by the House under suspension of the rules and failed of passage.

H.R. 3603 (Mr. de la Garza, with cosponsors); Public Law 97-98; app. Dec. 22, 1981.

H.R. 3603, the "Food and Agriculture Act of 1981," was sequentially referred to the Committee on Ways and Means for consideration of two matters under the committee's jurisdiction.

The Committee on Ways and Means reported H.R. 3603 to the House on June 19, 1981, with an amendment relating to the Federal Financing Bank. Sec. 1506(b) of H.R. 3603, as referred, would have required the FFB to purchase loans guaranteed by the Rural Electrification Administration at the request of the borrower. The committee's amendment provided that the Rural Electrification Administration will have continued access to the FFB for its loan guarantee on the same basis as all other agencies and that no officer or agency of the Federal Government shall place such loan in a position which, with respect to access and terms and conditions, is less advantageous that the position of other similar loans then being made or purchased by the Bank.

Sec. 502(2) of H.R. 3603 was referred to the committee because it extends a special, expanded quota authority provision first contained in the 1977 Food and Agriculture Act, and authorizes the duty-free entry of upland cotton entered during the period of the expanded quota. These provisions are designed to moderate excessive upland cotton price fluctuations. After review, the Committee on Ways and Means recommended adoption without amendment of the language contained in sec. 502(2).

H.R. 3603 passed the House amended on Oct. 22, 1981. The bill was vacated and S. 884 was substituted after being amended to contain the language of the House bill as passed. The House insisted on its amendments and requested a conference. On Dec. 10, 1981, the Senate agreed to the conference report, and on Dec. 16, 1981, the House agreed to the conference report. The President signed the bill into law on Dec. 22, 1981, as Public Law 97-98.

NOTE.—Ways and Means provisions of the bill were added to other legislation as follows: (1) An amendment by the Agriculture Committee relating to the Federal Financing Bank was added to H.R. 3982, which became Public Law 97-35. (2) Tariff quotas on upland cotton were added as a committee amendment to H.R. 4566, as passed by the House, clearing Ways and Means jurisdiction from the bill.

H.R. 3850 (Mr. Rostenkowski and Mr. Conable); reported to House, June 12, 1981. (See P.L. 97-35; H.R. 3982.)

H.R. 3850 contains budget reconciliation recommendations of the Committee on Ways and Means which the committee is required to report by June 12, 1981, pursuant to the conference report on the First Budget Resolution (H. Con. Res. 115) for Fiscal Year 1982. Subsections 15(A) and 15(B) of section 301 of H. Con. Res. 115, the First Concurrent Budget Resolution for Fiscal Year 1982, required the Committee on Ways and Means to report specific recommendations by June 12, 1981, which reduce spending for both entitlement and nonentitlement programs as follows: (1) $9.241 billion in fiscal year 1982, (2) $10.559 billion in fiscal year 1983; and (3) $11.248 billion in fiscal year 1984. H.R. 3850 provides spending reductions of approximately $9.3 billion for fiscal year 1982 with respect to programs within the jurisdiction of the Committee on Ways and Means.

SUMMARY OF H.R. 3850 AS REPORTED

A. TITLE I: TRADE ADJUSTMENT ASSISTANCE

Title I consists of three parts amending the trade adjustment assistance programs for workers, firms, and communities under title II of the Trade Act of 1974 (Public Law 93-618). The amendments reflect administration proposals in nearly all respects.

WORKER TRADE ADJUSTMENT ASSISTANCE (PART A)

Under existing law, petitioning groups of workers are certified by the Secretary of Labor as eligible to apply for worker adjustment assistance if (1) a significant number or proportion of the workers in the firm or appropriate subdivision of the firm have been, or are threatened to be, totally or partially laid off; (2) sales and/or production of the firm or subdivision have decreased absolutely; and (3) increased imports of articles like or directly competitive with articles produced by the firm or subdivision "contributed importantly" to the actual or threatened layoffs and to the sales/production decline.

Individual certified workers who meet the 26 of 52 week preceding layoff employment requirement are eligible for trade readjustment allowance (TRA) payments supplementing unemployment insurance (UI) for up to 52 weeks of unemployment. The weekly TRA payment is 70 percent of the worker's previous gross weekly wage, not to exceed the average weekly manufacturing wage (currently $289), reduced by the worker's UI entitlement and 50 percent of any earnings. Workers may receive up to 26 weeks additional benefits if in training or age 60 or over at time of layoff. Supplemental training assistance and job search and relocation allowances are also available and the Secretary may provide employment services and approve training.

The major amendments in the trade adjustment assistance program for workers under part A of title I of the bill are as follows:

1. The causal link between increased imports and worker layoffs and production/sales declines in the worker's firm or subdivision is strengthened from the present "contributed importantly" standard to the "substantial cause" standard used for industry-wide import relief.

2. Certain weeks of employer-authorized leave or disability covered by workmen's compensation will be counted toward the minimum prelayoff employment requirement; the UI extended benefit "suitable work" test is applied to eligibility for TRA payments but not to other assistance.

3. TRA benefits are reduced to State UI levels for a maximum duration of 52 weeks of UI and TRA combined, payable only upon exhaustion of UI during the worker's most recent benefit period; payments are limited to weeks of unemployment more than 60 days after the petition is filed and during the 52 weeks after exhaustion of regular UI; an additional 26 weeks of TRA benefits will be available to workers in training, but not to older workers.

4. Supplemental training assistance and job search and relocation allowances are increased.

5. Training is made an entitlement if certain conditions exist; not less than $112 million is authorized in each of fiscal years 1982 and 1983 for training, job search and relocation allowances and program evaluation.

FIRM AND COMMUNITY TRADE ADJUSTMENT ASSISTANCE (PARTS B AND C)

Under existing law, individual firms may receive technical and/or financial assistance if they meet the same certification criteria described above for workers and develop an economic adjustment plan approved by the Secretary of Commerce.

Part B of the bill amends the criteria for firm certification to conform to the stricter import causation standard adopted for workers. Other modifications were necessary to preserve the existing program upon its transfer within the Commerce Department from the Economic Development Administration to the International Trade Administration, including authority for pre-certification and industry-wide technical assistance. Minor amendments make loan guarantees more attractive to private lenders and provide greater flexibility in their interest rate. Part C of the bill repeals the trade adjustment assistance program for communities which has never been utilized.

The worker and firm programs are reauthorized for one year, to terminate Sept. 30, 1983.

B. Title II: Federal Old Age, Survivors, and Disability Insurance Program

PHASE OUT STUDENT BENEFITS FOR POSTSECONDARY STUDENTS

Under current law, monthly cash benefits are paid to the children of an insured worker when the worker retires, becomes disabled, or dies. Because of a provision added in 1965 a child's benefits may continue after age 18 and up until age 22 as long as the beneficiary can establish that he is attending high school, college, or vocational school on a full-time basis. Benefits can continue for several months beyond age 22 (until the end of the school term) if the student has not yet completed his 4-year college degree.

The committee approved a proposal to eliminate the social security student benefit for postsecondary students age 18-22 who first enroll in postsecondary school after December 1982.

Children aged 18-22 currently receiving benefits as full-time students as well as those enrolled in postsecondary school before January 1983 could continue to receive benefits until age 22, but would be precluded from receiving future benefit increases after the 1981 increase, and would receive no payments during the summer months, June through August, except where the student is enrolled in a full-time summer school program beginning in 1982. Also, children over 18 would continue to receive benefits until completion of their elementary or secondary education.

TERMINATION OF MOTHERS' AND FATHERS' BENEFITS WHEN CHILD ATTAINS AGE 16

Under current law, monthly cash benefits are paid to mothers or fathers caring for a child receiving social security benefits until the child attains age 18. The committee would end entitlement to benefits for mothers and fathers when the child attains age 16.

The provision would not apply in the case of a parent caring for a disabled child aged 16 or over. The provision would be effective with respect to current beneficiaries only at the end of two years after the month of enactment, but would be effective for parents becoming newly entitled in or after the second month after enactment.

ELIMINATE THE SOCIAL SECURITY MINIMUM BENEFIT FOR NEWLY ENTITLED BENEFICIARIES

Under existing law, social security beneficiaries whose average lifetime earnings in covered employment are low receive a "minimum benefit" which is higher than the benefit they would otherwise receive under the benefit computation formula. (Low average earnings can result from work at low wages or from a few years attachment to the program.) The 1977 amendments "froze" the initial minimum benefit at $122 per month for persons who reach age 62, become disabled, or become eligible for survivor benefits after 1978; once they are on the benefit rolls, these beneficiaries receive the cost-of-living increases payable to all social security beneficiaries. Beneficiaries who turned 62, became disabled, or became newly eligible for survivor benefits in 1978 or earlier, receive whatever minimum benefit was in effect at the time they were first eligible to come on the rolls, plus any cost-of-living adjustments.

The committee approved a proposal to eliminate the minimum benefit for newly-entitled beneficiaries. As of January 1982, no new beneficiaries would receive the minimum benefit, and would instead receive a benefit based strictly on their earnings record. This provision, in contrast to the administration's proposal, would not affect the 3 million beneficiaries currently relying on their minimum benefits.

ROUND SOCIAL SECURITY BENEFITS

Under present law, at each stage in the benefit computation, the amount derived is rounded up to the next higher 10 cents.

The committee approved a proposal, effective generally for benefit computations after August 1981, which would provide that the amount derived at each stage in the benefit computation would be rounded to the lower dime, except for the last step—the actual benefit amount payable per beneficiary. This would be rounded to the next lower dollar. For those beneficiaries electing supplemental medical insurance (SMI), the rounding would occur after the SMI premium was deducted from the OASDI benefit check.

PENSION REFORM ACT—COST REIMBURSEMENT

Under current law, provisions of the Pension Reform Act of 1974 require administrators of most employee pension plans to furnish plan participants with information concerning their accrued and vested benefit rights. In addition, employers are required to maintain records, in accordance with Department of Labor regulations, sufficient to determine the benefits which are, or may become, due to each employee. While some pension plans have not kept the necessary earnings information, the Social Security Administration does maintain this information and has already received requests from plans for complete earnings histories of plan members. Under the provisions of the Freedom of Information Act and the Privacy Act, the cost of retrieving and transmitting this information is not fully borne by the requestor. Part is financed out of the social security trust funds.

The committee approved a provision to permit SSA to recover the full cost of retrieving and transmitting information for purposes of enabling pension plans to comply with the Pension Reform Act. Effective Oct. 1, 1981, full payment would be required from requestors to the social security trust funds for expenses incurred in providing earnings information, if the request is not directly related to determining an individual's social security benefit. Information requested by individuals for social security program records purposes will generally continue to be provided free of charge.

PAY ONE-HALF OF JULY 1982 CPI INCREASE IN JULY, REMAINDER IN OCTOBER

Under existing law, the change in the CPI is measured from the first calendar quarter of one year to the first calendar quarter of the next year. If it shows a 3 percent or more increase, a benefit increase of equivalent amount will be due for the month of June payable in July, following the end of the measuring period. This same increase applies to SSI, veterans' and railroad retirement benefits.

The committee approved a provision which moved part of the payment of the cost-of-living increase to October instead of July in 1982. An ad hoc increase equal to one-half the increase in the cost-of-living from the first quarter of 1981 to the first quarter of 1982 would be paid in July 1982.

In October 1982, a second benefit increase would be computed based on the increase in the CPI from the first quarter of 1981 to the March through May period of 1982 (a 14-month inflation period as compared to the present 12-month period). This increase would be adjusted to reflect the ad hoc increase paid in July, so that the October increase plus the ad hoc increase in July would equal the increase in the CPI over the 14-month measuring period. In this way, beneficiaries would receive a total increase based on 14 months of inflation, from January 1981 to March 1982. Future automatic increases, after 1982, would be based on the CPI change in the March through May period each year, and would be paid in October of each year.

TRUST FUND FINANCING FOR SUCCESSFUL VOCATIONAL REHABILITATION SERVICES

Under existing law, a limited amount of trust fund money can be used to pay States for vocational rehabilitation services (VR) provided to beneficiaries.

The committee repealed the program that provides social security trust funds for the rehabilitation of disabled social security beneficiaries. However, the States would be provided reimbursement for rehabilitation services provided to disabled beneficiaries if they engage for 9 continuous months in substantial gainful activity (SGA).

RETAIN SOCIAL SECURITY RETIREMENT TEST EXEMPT AGE AT 72 THROUGH 1982

Under current law, the age at which the retirement test no longer applies is scheduled to drop to 70 in January 1982. The provision would delay that change until January 1983.

RESTRICT SOCIAL SECURITY PAYMENT OF LUMP-SUM DEATH BENEFITS

Under current law a lump-sum death payment of $255 is payable when a worker who is fully or currently insured dies.

If there is a surviving spouse living with the worker at the time of death, the lump-sum payment is paid to that person. If there is no widow or widower eligible to receive the lump-sum death payment, the money can be paid to the person who assumed responsibility for funeral expenses.

The committee agreed to eliminate the lump-sum death payment effective October 1981 in cases where there is no eligible spouse or entitled child. Under the proposal, a surviving spouse or child (under age 18) who is eligible (or would be eligible, in the case of a surviving spouse, but for their age) to receive monthly cash survivor benefits upon the worker's death would receive the lump-sum death payment.

MODIFICATION OF MONTH OF INITIAL ENTITLEMENT FOR CERTAIN WORKERS AND THEIR DEPENDENTS

Under current law, social security benefits are paid for the entire month in which a person becomes eligible for the benefits, even if the date of eligibility is in the middle or the end of the month.

The committee approved a provision which would allow payment of benefits for certain workers and their dependents only for months in which conditions of eligibility are met for the entire month. This provision would be effective for months after August 1981.

C. Title III: Unemployment Compensation, Public Assistance, Low Income Energy Assistance and Social Services Provisions

UNEMPLOYMENT COMPENSATION

Elimination of the national trigger for the extended benefits program

Under existing law, up to 13 additional weeks of unemployment benefits, beyond the usual maximum duration of 26 weeks of State benefits, become payable to unemployed workers in times of high unemployment. Fifty percent of the costs of these extended benefits are paid from the proceeds of the Federal unemployment tax and 50 percent from State taxes. Extended benefits are paid in a State when the insured unemployment rate in the State reaches 4 percent and in addition, is 20 percent higher than it was during the same period in the previous two years. Thirty-nine States provide for the payment of extended benefits when their insured unemployment rate reaches 5 percent, regardless of unemployment levels in previous years. Extended benefits are paid in all States, regardless of State unemployment rates, when the national insured unemployment rate reaches 4.5 percent. This is referred to as the "national extended benefits trigger."

Section 301 would repeal the national trigger, so that extended benefits would be paid only in States with insured rates above the specified levels, effective upon enactment.

Exclude extended benefits claimants from State trigger calculations

Under current law, the insured unemployment rate—used to determine unemployment levels for the purpose of triggering extended benefits—is calculated by dividing the number of individuals receiving regular-State or extended benefits by the total number of workers covered under the State unemployment law.

Section 302 would exclude extended benefits claimants from the calculation of the insured unemployment rate for extended benefits trigger purposes effective July 1, 1981.

Changes in unemployment compensation requirements for ex-military personnel

Under present law, federally funded unemployment benefits are provided to former military personnel upon their separation from military service if they meet the qualifying requirements of the State in which they apply for unemployment compensation. The military service of the individual qualifies as wages or employment in the determination of eligibility under the State unemployment compensation law only if (1) the person had served continuously for 1 year or more prior to separation and (2) the individual was separated under other than dishonorable or bad-conduct circumstances.

Section 303 would increase to 2 years the period of continuous active military service an individual must have in order for his or her military service to qualify as employment for unemployment compensation purposes; prohibit eligibility for unemployment compensation until 4 weeks after separation from the military; and, limit the number of weeks of unemployment compensation based on military service to 13. This provision is effective with respect to new claims filed on or after Oct. 1, 1981.

AID TO FAMILIES WITH DEPENDENT CHILDREN (AFDC)

Limit earned income disregards

Under current law, in determining AFDC benefits, States reduce a family's monthly payment by the amount of any earnings that remain after the following disregards are applied: (1) the first $30, plus one-third of additional earnings; and (2) any expenses (including child care) reasonably attributable to the earning of any such income. (The work expense disregard is available to both recipients and new applicants. The $30 and one-third applies only to those already on the rolls.)

Section 321 would require States to disregard the following amount of monthly earnings, effective Oct. 1, 1981:

For determining eligibility, 20 percent of gross earnings up to a maximum of $175 per month; and child care costs up to a monthly maximum of $200 per child and $400 per family.

For determining benefits, $50; 20 percent of gross earnings up to $175 per month; child care costs up to $200 per child and $400 per family per month; and, one-third of remaining earnings.

For two-parent families, States could limit the disregards to 20 percent of gross earnings (up to $175 per month) for eligibility determination; and $50 plus 20 percent of gross earnings (up to $175 per month) for benefit calculation.

States could terminate, or phase-out gradually, the $50 disregard and the one-third work incentive disregard for families with earned income above the poverty level or, at State option, 200 percent of the State standard of need, after the family has had earned income and claimed one-third disregard for 12 consecutive months. Individuals who lose eligibility for AFDC payments because of the termination of the disregards would remain eligible for medicaid for 12 months after payment stops.

Count income of stepparent

Under existing law, States are prohibited from assuming the income of a stepparent is available to an AFDC child unless, under State law, stepparents are required to support stepchildren to the same extent that natural parents are required to support their children. In most States, a stepparent's income can be counted only in cases in which the welfare agency receives information that the income is available to an AFDC child. However, States are allowed to prorate AFDC shelter and utility benefits when an eligible child lives with a relative, including a stepparent, who is not an AFDC recipient, as long as the total income exceeds the State's standard of need.

Section 322 would require States to consider available to a child that portion of the income of a child's stepparent (living in the same home as the child) which exceeds (1) 20 percent of earnings, (2) an amount equal to the State standard of need for the stepparent and others living in the same household whom he claims as dependents for Federal income tax purposes, (3) amounts actually paid by the stepparent to dependents not living in the same household, and (4) payments of alimony or child support to individuals not living in his household. A State would have the option of establishing a procedure and the conditions under which the State could determine that a stepparent's income is not available to the children and, therefore, not make the reduction in benefits. Effective Oct. 1, 1981.

Require retrospective accounting and monthly reporting

Under Federal regulations, each State may choose to pay benefits "retrospectively" (make payments after a month has ended on the basis of

the person's income during the month) or "prospectively" (make payments during or before a month based on what the recipient's circumstances are expected to be during that month). The Federal statute makes no mention of how frequently AFDC recipients must submit reports to the welfare agency.

Section 323 would require States to determine monthly benefits "retrospectively" on the basis of the actual income of the previous month. Eligibility would be determined "prospectively" on the basis of current month's circumstances. And, for the first month of a family's eligibility, benefits would be determined on current month's circumstances. States would have to require all recipients to provide monthly reports on income, family composition, resources, etc.

The Secretary could allow a State to require less frequent reporting for specified classes of recipients, if the State demonstrates the administrative cost of monthly reporting for such recipients is not worthwhile. The provisions would be effective on Oct. 1, 1981. However, until Oct. 1, 1983, the Secretary could waive any penalty for noncompliance if he determines that a State is taking the necessary steps to implement retrospective accounting and monthly reporting.

Allow States to require certain recipients to participate in job search and experience assignments

Under existing law, recipients of aid to families with dependent children (AFDC) are required to register for participation in the work incentive (WIN) program unless they fall within certain exempt categories specified in the Federal statute (e.g., mothers caring for children under age 6). Under the WIN program, recipients are required to accept available employment or training in order to receive AFDC payments. States are not now allowed to establish alternative work requirements which do not conform closely to the WIN program.

Section 324 would allow States to require AFDC recipients to participate in work experience assignments in which they would perform work in return for AFDC benefits. All employable recipients who are not in school or participating in a WIN or other approved training or work-related program, and who are working less than 20 hours a week, could be required to participate in work assignments after a WIN appraisal and an employability plan (or similar procedures established by the State) had been completed. Adequate day care would have to be available for recipients who need it.

Eligible participants could be required to work for up to 96 hours a month or, if less, the number of hours obtained by dividing their monthly AFDC payment by the minimum wage. In addition to the work assignment, each participant would be required, and must be provided necessary assistance and a reasonable period of time, to seek permanent employment or appropriate training. The State would have to reimburse participants for reasonable and necessary expenses incurred in connection with a work experience assignment and job search requirements.

Work experience assignments would have to be consistent with the physical capacity, skills, experience, health, family responsibilities and place of residence of the participant; meet health and safety standards specified by the Secretary of HHS; and could not displace permanent employees or jobs.

These provisions are effective Oct. 1, 1981 through Oct. 1, 1987.

Define an unemployed parent (UP) as the parent who is the principal earner for the family

Under present law, States have the option to provide AFDC-UP benefits to families where both parents are in the home and one is unemployed. Only one parent must be unemployed to meet this eligibility requirement; the other parent may be employed.

Section 325 would limit eligibility for AFDC to those two-parent families in which the "principal earner" (the parent with the most earnings in the 24 month period prior to application) is unemployed, effective Oct. 1, 1981.

Require States to recover AFDC overpayments and pay underpayments

Current Federal law does not require States to recover overpayments or make a retroactive reimbursement for any underpayments. By regulation, States are given the option of recouping overpayments. However, if a State recovers overpayments, it must also pay underpayments.

Section 326 would require States to promptly take all necessary steps to correct any overpayments or underpayments. Recovery of overpayments would be made from current assistance payments, available income, or through legal processes. In the case of a current recipient, the amount recovered in any month could not exceed the amount that would reduce the family's grant below 90 percent of the benefit for a family of the same size. This provision is effective Oct. 1, 1981.

Optional payments for dependent children age 18 and over and in school

Under present law, to be eligible for AFDC as a dependent child, the general rule is that the person must be under 18 years of age. States have the option, however, of continuing benefits through age 20 if the person is regularly attending high school, vocational school or college. Currently 43 States extend AFDC eligibility to students age 18 through 20. These States may limit benefits to those attending high school and vocational schools; but they must continue benefits through age 20 if the person remains in school.

Section 327 would allow States who pay benefits to dependent children over 18 years of age (because they are in school) to limit eligibility at any age between 18 and 21, effective Oct. 1, 1981.

Deem sponsors' income to aliens in AFDC families

Current Federal law does not require States to consider the income of a sponsor of an alien legally admitted to the U.S. as income available to the alien for AFDC program purposes.

Section 328 would restrict AFDC payments to citizens of the U.S. and lawfully admitted aliens. In addition, the income and resources of the sponsor would be considered available to an alien in an AFDC family for 3 years after his or her entry into the U.S. The provision would be applicable with respect to individuals applying for aid for the first time after Oct. 1, 1981.

Limitation on resources

Under present law, States are required to take into consideration any resources of a child or relative in determining eligibility for AFDC benefits. States are allowed to exclude certain resources, including a home, personal effects, an automobile and income-producing property. Regulations require States to deny benefits to any individual whose assets minus the exclusions exceed $2,000.

Section 329 would reduce the current $2,000 per recipient limit on resources to $1,500 per family. States would be allowed to exclude a home and a car; household and personal effects; life and burial insurance policies; tools, equipment and other income-producing property. States would also be allowed to continue to delay eligibility for AFDC in cases where assets were disposed of in order to qualify for benefits, as under current law. This provision is effective Oct. 1, 1981.

CHILD SUPPORT ENFORCEMENT

Collection of support for adults

Under current law, a State child support agency is not authorized to collect support (i.e., alimony) on behalf of a parent of a child for whom it is collecting child support. This is the case even when a court has ordered a single amount for both the parent and the child, without specifying the amount payable on behalf of each.

Section 331 would make State child support enforcement agencies responsible for collecting support for adults, in the case of a parent of a child for whom it is collecting child support and in those cases in which the support obligation has already been established, in the same manner as for child support. This provision is effective upon enactment.

Modify collection fee for non-AFDC families

Under existing law, States are required to provide services to non-AFDC families requesting assistance. States have the option of charging a fee of up to $20 and of retaining a portion of the child support payments to recover costs of administration in excess of the application fee.

Section 332 would require States to charge a fee equal to 10 percent of the support collected for non-AFDC recipients to defray costs of the child support enforcement agency collection services. The fee would be retained by the State. This provision is effective upon enactment.

Source of incentive payments to cooperating jurisdictions

Under current law, the 15 percent incentive payments to States or political subdivisions that collect child support payments on behalf of another jurisdiction are taken from the Federal share of the amount collected.

Section 333 would provide that the 15 percent incentive payments to States and political subdivisions would come from the full amount of collections, rather than from the Federal share, effective Oct. 1, 1981.

Child support obligations not discharged by bankruptcy

In 1974, a provision was included in the child support enforcement program which prohibited the discharge in bankruptcy of a child support obligation which had been assigned to a State as a condition of AFDC

eligibility. This Social Security Act provision was subsequently repealed by section 328 of Public Law 95-598 (the 1978 revision of the Bankruptcy Act).

Section 334 would reinstate the provision previously in effect which provides that a child support obligation assigned to a State as a condition of AFDC eligibility is not discharged in bankruptcy, effective upon enactment.

Child support intercept of unemployment benefits

Under existing law, there is no provision allowing for the withholding of unemployment benefits in cases of outstanding child support obligations.

Section 335 would require child support enforcement agencies to determine on a periodic basis whether any individuals receiving unemployment compensation or trade adjustment assistance benefits owe child support obligations. The agency would be required to collect any outstanding child support obligations owed by an individual receiving unemployment benefits, through an agreement with the individual or the legal process of the State, by having a portion of the person's unemployment benefits withheld and forwarded to the child support agency by the unemployment compensation agency. This provision is effective Oct. 1, 1981; but the provisions would not become State child support enforcement and unemployment compensation plan requirements until Oct. 1, 1982.

Internal Revenue Service collection of child support and alimony

Under current law, a State may request the IRS to collect delinquent, court-ordered child support payments after the State has made diligent and reasonable efforts to collect the payments. The amount of the child support obligation must be certified by the Secretary of Health and Human Services before IRS collection procedures may be used.

Section 336, at the request of a State and subject to the same certification and other requirements in current law, would (1) allow IRS to collect delinquent alimony as well as child support payments where alimony and child support are combined in a single order and the amounts for child support and alimony are not identified; and (2) permit IRS collections in cases where child support/alimony obligations have been established under an administrative as well as court order. This provision is effective upon enactment.

SUPPLEMENTAL SECURITY INCOME (SSI)

Retrospective accounting for SSI recipients

Currently, SSI benefits are determined on the basis of income anticipated to be available in the current calendar quarter. Redeterminations are made at such times as provided by the Secretary.

Section 341 would provide that SSI benefits be based on actual income of the previous month (or, at the Secretary's option, the circumstances in effect on the last day of the second previous month). Eligibility would be based on current month's circumstances. And, for the first month benefits are received, and for any month in which significant change occurs in the living arrangements of the individual, benefits would be based on current month's circumstances. This provision is effective for months after the last month of the first quarter ending 5 months after enactment.

Eligibility of SSI recipients for food stamps

Under current law, SSI recipients in three States—Massachusetts, Wisconsin and California—receive a cash payment, as a part of the State supplemental SSI benefits, in lieu of food stamps. Massachusetts and Wisconsin are allowed to provide SSI recipients cash in lieu of food stamps because, and for so long as, the Federal Government continues to contribute to the cost of the State supplemental benefit as provided under the "hold harmless" provisions in present SSI law. A separate Federal law allows California to continue to "cash-out" food stamps for SSI recipients so long as it continues to pass-through each year the Federal SSI cost-of-living increase and provides a yearly cost-of-living adjustment in its State supplementary benefit.

Section 342 would modify current Federal SSI food stamp "cash-out" requirements so that a State could continue to "cash-out" food stamps for SSI recipients so long as it (1) had previously increased its supplementary benefits to include the bonus value of food stamps, (2) was providing a cash payment in lieu of food stamps as of December 1980, and (3) continued to pass-through the Federal cost-of-living increases as required under section 1618 of current SSI law. This provision is effective July 1, 1981.

Negotiability of SSI check

Under existing law there is no time limit on the negotiability of SSI checks.

Section 342 would limit the negotiability of SSI checks to 180 days from date of issuance. The amount of any unnegotiated checks which represents a State supplementary payment would be returned to the States. This provision is effective Oct. 1, 1981.

Special interim cost-of-living increase in SSI benefits

A yearly cost-of-living adjustment is made in Federal SSI benefits equal to the percentage adjustment provided for social security retirement and disability insurance payments. This is done through a reference in the SSI law to the cost-of-living adjustment provisions in title II of the Social Security Act.

Section 344 would conform future cost-of-living adjustments in SSI to changes in the social security cost-of-living adjustment provisions contained in title II of this bill.

LOW-INCOME ENERGY ASSISTANCE

Reauthorization of low-income energy assistance

Under current law, authority for providing low-income energy assistance (LIEA) exists under both the Economic Opportunity Act of 1964 and the Home Energy Assistance Act of 1980 (title III of the Crude Oil Windfall Profit Tax Act of 1980 (P.L. 96-223)). The Economic Opportunity Act does not specify a specific budget authority. The Home Energy Assistance Act authorizes $3.125 billion for energy assistance in fiscal year 1981. The authority under both acts expires on Sept. 30, 1981. For fiscal year 1981, $1.85 billion was appropriated for LIEA under the authority of the Economic Opportunity Act of 1964. However, the fiscal year 1981 appropriation stipulates that LIEA is to be administered under the "terms and conditions" of the regulations and any "non-formula amendments thereto" published in the May 30, 1980 Federal Register pursuant to the Home Energy Assistance Act of 1980.

Section 361 would authorize the LIEA funds under a new title XXI of the Social Security Act: $1.4 billion for fiscal year 1982 and $1.6 billion for fiscal year 1983. Each State would receive the same proportion of Federal LIEA funds appropriated for fiscal years 1982 and 1983 that it received of the LIEA funds allotted by formula for fiscal year 1981. States would be allowed to carry over up to 25 percent of the funds received in one fiscal year into the next. Beginning in fiscal year 1983, States would be required to provide 20 percent matching funds.

Federal LIEA funds could be used to provide assistance to families receiving federally funded public assistance benefits (AFDC, SSI, food stamps, veterans benefits) and to other families with incomes below 150 percent of the poverty level or 60 percent of State median income. (States could establish income limits below either of these.) Payments could be made directly to eligible households, or to energy suppliers or certain building operators, or any combination thereof.

States could use Federal LIEA funds to assist eligible households pay for the costs of heating or cooling; for the purchase and installation of weatherization materials designed to improve the heating or cooling efficiency of homes of eligible households; and to meet energy-related emergency needs, including provision of in-kind benefits.

SOCIAL SERVICES AMENDMENTS

Limit Federal title XX training funds to $75 million for fiscal year 1982

Under current law, 75 percent Federal matching funds are available to States for training costs related to title XX social services activities. Beginning in fiscal year 1982, States will be reimbursed only for those expenditures included in an HHS approved State title XX training plan.

Section 381 would continue through fiscal year 1982 the $75 million limitation on Federal title XX training funds that was in effect in fiscal year 1981. States will receive the same share of the $75 million in fiscal year 1982 as they received in fiscal year 1981.

D. Title IV: Health Savings

The bill achieves health savings through changes in medicare reimbursement, benefits, deductibles and coinsurance amounts, and through more efficient program administration.

Medicare reimbursement limits on inpatient hospital and home health services would be tightened, an incentive reimbursement system for renal dialysis services would be established, interest earnings on funded depreci-

ation accounts of providers would be offset against interest expense in determining reimbursement, rules regarding reduced payment for long-term care in hospitals would be tightened, and a provision of existing law postponing reimbursement to certain hospitals at the end of fiscal year 1981 would be repealed

Nutritional therapy services for end stage renal disease patients would be covered where such therapy postpones or reduces the need for renal dialysis. Alcohol detoxification facilities would no longer be recognized as medicare providers of services.

Deductible and coinsurance amounts under medicare part A (hospital insurance) would be changed to more nearly reflect current hospital costs, and a coinsurance amount of $1 per day would be established for the first through the 60th day of inpatient hospital care. The annual deductible for medicare part B (supplementary medical insurance) would be increased from $60 to $70 and indexed in future years to reflect cost of living increases. Expenses incurred in the last 3 months of a year could no longer be used to satisfy the part B deductible in the next year.

The Secretary of Health and Human Services would be authorized to impose civil money penalties on persons who file fraudulent medicare or medicaid claims, surveys of skilled nursing facilities would be permitted to be conducted less frequently than annually, and utilization guidelines would be established for coverage of home health services.

Authority would be given to the Secretary to terminate the less effective Professional Standards Review Organizations during fiscal year 1982, and the PSRO program would be repealed at the end of fiscal year 1983.

Medicare part B would become the secondary payor to the Federal employees health benefits program for people aged 65 and over who have coverage under both programs. Medicare part A would become secondary payor to the Federal employees program with respect to people reaching age 65 on or after Jan. 1, 1982.

SUMMARY OF COMMITTEE RECOMMENDATIONS

REDUCTION IN OUTLAYS

(By fiscal years, in millions of dollars)

	1982	1983	1984
Trade	1,370	877	640
Social security	3,160	2,608	3,828
Unemployment compensation	1,378	540	280
AFDC and child support enforcement	691	938	1,002
SSI	167	138	146
Low-income energy assistance	847	947	1,067
Social and child welfare services	7	0	0
Medicare	1,642	1,405	1,645
Total, spending reductions	9,262	7,453	8,608

H.R. 3982 (Mr. Jones of Oklahoma); Public Law 97-35; app. Aug. 13, 1981.

H.R. 3982, the Omnibus Reconciliation Act of 1981, provides for reconciliation pursuant to sec. 301 of the First Concurrent Resolution on the Budget for Fiscal Year 1982.

SUMMARY OF H.R. 3982 AS PUBLIC LAW

TITLE XXV: TRADE ADJUSTMENT ASSISTANCE

Title XXV consists of two parts amending the trade adjustment assistance programs for workers and firms under title II of the Trade Act of 1974 (Public Law 93-618). The amendments reflect administration proposals in nearly all respects.

WORKER TRADE ADJUSTMENT ASSISTANCE (SUBTITLE A)

Under existing law, petitioning groups of workers are certified by the Secretary of Labor as eligible to apply for worker adjustment assistance if (1) a significant number or proportion of the workers in the firm or appropriate subdivision of the firm have been, or are threatened to be, totally or partially laid off; (2) sales and/or production of the firm or subdivision have decreased absolutely; and (3) increased imports of articles like or directly competitive with articles produced by the firm or subdivision "contributed importantly" to the actual or threatened layoffs and to the sales/production decline.

Individual certified workers who meet the 26 of 52 week preceding layoff employment requirement are eligible for trade readjustment allowance (TRA) payments supplementing unemployment insurance (UI) for up to 52 weeks of unemployment. The weekly TRA payment is 70 percent of the worker's previous gross weekly wage, not to exceed the average weekly manufacturing wage (currently $289), reduced by the worker's UI entitlement and 50 percent of any earnings. Workers may receive up to 26 weeks additional benefits if in training or age 60 or over at time of layoff. Supplemental training assistance and job search and relocation allowances are also available and the Secretary may provide employment services and approve training.

The major amendments in the trade adjustment assistance program for workers under subtitle A of the bill are as follows:

1. The causal link between increased imports and worker layoffs and production/sales declines in the worker's firm or subdivision is strengthened from the present "contributed importantly" standard to the substantial cause" standard used for industry-wide import relief.

2. Certain weeks of employer-authorized leave or disability covered by workmen's compensation will be counted toward the minimum pre-layoff employment requirement; the UI extended benefit "suitable work" test is applied to eligibility for TRA payments but not to other assistance.

3. TRA benefits are reduced to State UI levels for a maximum duration of 52 weeks of UI and TRA combined, payable only upon exhaustion of UI during the worker's most recent benefit period; payments are limited to weeks of unemployment more than 60 days after the petition is filed and during the 52 weeks after exhaustion of regular UI; an additional 26 weeks of TRA benefits will be available to workers in training, but not to older workers.

4. Supplemental training assistance and job search and relocation allowances are increased.

5. Training is authorized if certain conditions exist.

FIRM TRADE ADJUSTMENT ASSISTANCE (SUBTITLE B)

Under existing law, individual firms may receive technical and/or financial assistance if they meet the same certification criteria described above for workers and develop an economic adjustment plan approved by the Secretary of Commerce.

Subtitle B of the bill makes certain modifications necessary to preserve the existing program upon its transfer within the Commerce Department from the Economic Development Administration to the International Trade Administration, including authority for pre-certification and industry-wide technical assistance. Minor amendments make loan guarantees more attractive to private lenders and provide greater flexibility in their interest rate.

The worker and firm programs are reauthorized for one year, to terminate Sept. 30, 1983.

TITLE XXII: FEDERAL OLD AGE, SURVIVORS, AND DISABILITY INSURANCE PROGRAM

PHASE OUT STUDENT BENEFITS FOR POSTSECONDARY STUDENTS

Under current law, monthly cash benefits are paid to the children of an insured worker when the worker retires, becomes disabled, or dies. Because of a provision added in 1965 a child's benefits may continue after age 18 and up until age 22 as long as the beneficiary can establish that he is attending high school, college, or vocational school on a full-time basis. Benefits can continue for several months beyond age 22 (until the end of the school term) if the student has not yet completed his 4-year college degree.

The Act contains a provision, effective August 1982, which would eliminate new benefits for child beneficiaries 18 or older in postsecondary school and 19 or older in high school. However, students 18 or older who began postsecondary school before May 1982 would be able to continue receiving benefits. The amount of their benefits, however, would not be adjusted for changes in the cost of living after August 1981. Further, beginning in August 1982, the amount of their benefit would be reduced each year 25 percent of the August 1981 amount. Benefits would continue until the student turned 22, discontinued his education, or for some other reason ceased to qualify for benefits (in no case could benefit to a postsecondary student 18 or older continue beyond July 1985). In addition, beginning in 1982, no benefits would be payable to these postsecondary students during the summer months, defined as the months May through August.

11-054 O - 83 - 4

TERMINATION OF MOTHERS' AND FATHERS' BENEFITS WHEN CHILD ATTAINS AGE 16

Under current law, monthly cash benefits are paid to mothers or fathers caring for a child receiving social security benefits until the child attains age 18. The committee would end entitlement to benefits for mothers and fathers when the child attains age 16.

The provision would not apply in the case of a parent caring for a disabled child aged 16 or over. The provision would be effective with respect to current beneficiaries only at the end of two years after the month of enactment, but would be effective for parents becoming newly entitled in or after the second month after enactment.

ELIMINATE THE SOCIAL SECURITY MINIMUM BENEFIT

Under existing law, social security beneficiaries whose average lifetime earnings in covered employment are low receive a "minimum benefit" which is higher than the benefit they would otherwise receive under the benefit computation formula. (Low average earnings can result from work at low wages or from a few years attachment to the program.) The 1977 amendments "froze" the initial minimum benefit at $122 per month for persons who reach age 62, become disabled, or become eligible for survivor benefits after 1978; once they are on the benefit rolls, these beneficiaries receive the cost-of-living increases payable to all social security beneficiaries. Beneficiaries who turned 62, became disabled, or became newly eligible for survivor benefits in 1978 or earlier, receive whatever minimum benefit was in effect at the time they were first eligible to come on the rolls, plus any cost-of-living adjustments.

The Act contains a provision which eliminates the minimum benefit for all present and future beneficiaries. The amount payable to individuals already receiving benefits based on the minimum primary insurance amount would be recomputed based on their actual earnings record and according to recomputation procedures to be prescribed in regulations issued by the Secretary of Health and Human Services. All benefits payable to new beneficiaries would be based on their actual earnings, with no minimum payment level. In addition, persons aged 60 to 64 who are entitled to a minimum benefit for the month of July 1981 would become eligible for a special SSI benefit, if they qualify under all SSI rules except that pertaining to age. The amount of their SSI payment would be limited to the difference between the minimum benefit the individual received in July 1981 (without regard for the earnings test) and the recalculated benefit.

No person becoming eligible for old age or disability benefits after November 1981 would be entitled to the minimum benefit. All other persons would be affected beginning with benefits payable for the month of March 1982. The Social Security Administration is required to notify all current recipients of the minimum benefit of the reduction in benefits, in writing on or before Dec. 3, 1981.

ROUND SOCIAL SECURITY BENEFITS

Under present law, at each stage in the benefit computation, the amount derived is rounded up to the next higher 10 cents.

The Act provides, effective generally for benefit computations after August 1981, that the amount derived at each stage in the benefit computation would be rounded to the lower dime, except for the last step—the actual benefit amount payable per beneficiary. This would be rounded to the next lower dollar. For those beneficiaries electing supplemental medical insurance (SMI), the rounding would occur after the SMI premium was deducted from the OASDI benefit check.

PENSION REFORM ACT—COST REIMBURSEMENT

Under current law, provisions of the Pension Reform Act of 1974 require administrators of most employee pension plans to furnish plan participants with information concerning their accrued and vested benefit rights. In addition, employers are required to maintain records, in accordance with Department of Labor regulations, sufficient to determine the benefits which are, or may become, due to each employee. While some pension plans have not kept the necessary earnings information, the Social Security Administration does maintain this information and has already received requests from plans for complete earnings histories of plan members. Under the provisions of the Freedom of Information Act and the Privacy Act, the cost of retrieving and transmitting this information is not fully borne by the requestor. Part is financed out of the social security trust funds.

The Act contains a provision to permit SSA to recover the full cost of retrieving and transmitting information for purposes of enabling pension plans to comply with the Pension Reform Act. Effective Oct. 1, 1981, full payment would be required from requestors to the social security trust funds for expenses incurred in providing earnings information, if the request is not directly related to determining an individual's social security benefit. Information requested by individuals for social security program records purposes will generally continue to be provided free of charge.

TRUST FUND FINANCING FOR SUCCESSFUL VOCATIONAL REHABILITATION SERVICES

Under existing law, a limited amount of trust fund money can be used to pay States for vocational rehabilitation services (VR) provided to beneficiaries.

The Act repeals the program that provides social security trust funds for the rehabilitation of disabled social security beneficiaries. However, the States would be provided reimbursement for rehabilitation services provided to disabled beneficiaries if they engage for 9 continuous months in substantial gainful activity (SGA).

RETAIN SOCIAL SECURITY RETIREMENT TEST EXEMPT AGE AT 72 THROUGH 1982

Under current law, the age at which the retirement test no longer applies is scheduled to drop to 70 in January 1982. The provision would delay that change until January 1983.

RESTRICT SOCIAL SECURITY PAYMENT OF LUMP-SUM DEATH BENEFITS

Under current law a lump-sum death payment of $255 is payable when a worker who is fully or currently insured dies.

If there is a surviving spouse living with the worker at the time of death, the lump-sum payment is paid to that person. If there is no widow or widower eligible to receive the lump-sum death payment, the money can be paid to the person who assumed responsibility for funeral expenses.

The Act eliminates the lump-sum death payment effective for deaths occurring after August 1981 in cases where there is no eligible spouse or entitled child. Under the provision, a surviving spouse or child (under age 18) who is eligible (or would be eligible, in the case of a surviving spouse, but for their age) to receive monthly cash survivor benefits upon the worker's death would receive the lump-sum death payment.

MODIFICATION OF MONTH OF INITIAL ENTITLEMENT FOR CERTAIN WORKERS AND THEIR DEPENDENTS

Under current law, social security benefits are paid for the entire month in which a person becomes eligible for the benefits, even if the date of eligibility is in the middle or the end of the month.

The Act allows payment of benefits for certain workers and their dependents only for months in which conditions of eligibility are met for the entire month. This provison is effective for months after August 1981.

MODIFICATION OF WORKER'S COMPENSATION OFFSET

The Act expands the present worker's compensation offset provision to include other disability benefits provided by Federal, State, and local governments, except that needs-tested benefits, veterans benefits, benefits based on public employment covered by social security, and private insurance benefits are not taken into account. The offset applies not only to workers under 62 and their families, but also to workers 62 through 64 and their families. In addition, the reduction is to be made beginning in the month during which the concurrent payments actually began.

The provision is effective with respect to initial entitlement to benefits for individuals who become disabled after the 6th month preceding the month of enactment.

TITLE XXIV: UNEMPLOYMENT COMPENSATION

Elimination of the national trigger for the extended benefits program

Under existing law, up to 13 additional weeks of unemployment benefits, beyond the usual maximum duration of 26 weeks of State benefits, become payable to unemployed workers in times of high unemployment. Fifty percent of the costs of these extended benefits are paid from the

proceeds of the Federal unemployment tax and 50 percent from State taxes. Extended benefits are paid in a State when the insured unemployment rate in the State reaches 4 percent and in addition, is 20 percent higher than it was during the same period in the previous two years. Thirty-nine States provide for the payment of extended benefits when their insured unemployment rate reaches 5 percent, regardless of unemployment levels in previous years. Extended benefits are paid in all States, regardless of State unemployment rates, when the national insured unemployment rate reaches 4.5 percent. This is referred to as the "national extended benefits trigger."

Section 2401 of the Act repeals the national trigger, so that extended benefits would be paid only in States with insured rates above the specified levels, effective upon enactment.

Modification of optional State trigger level for extended benefits

Under current law, extended benefits are payable in any State in which the insured unemployment rate (IUR) is at least 4 percent and, in addition, is 20 percent higher than the average of the same period in the previous years. When the "20 percent factor" is not met, a State, at its option may provide extended benefits when the State IUR reaches 5 percent, regardless of the IUR in previous years.

Section 2403 of the Act raises from 4 percent (plus 20 percent factor) to 5 percent (plus 20 percent factor) the IUR at which extended benefits would be payable in any State, and also raises the optional trigger rate from 5 percent to 6 percent. The provision is effective for weeks beginning after Sept. 25, 1982.

Exclude extended benefits claimants from State trigger calculations

Under current law, the insured unemployment rate—used to determine unemployment levels for the purpose of triggering extended benefits—is calculated by dividing the number of individuals receiving regular-State or extended benefits by the total number of workers covered under the State unemployment law.

Section 2402 of the Act excludes extended benefits claimants from the calculation of the insured unemployment rate for extended benefits trigger purposes effective on date of enactment.

Require 20 weeks of work or equivalent wages for extended benefits

Under present law, all States require an individual to have worked for a certain length of time or to have earned a specified amount of wages in the base year to be eligible for State unemployment compensation benefits. There are no additional work or wage requirements for receipt of extended benefits. A person who exhausts State benefits during a period when extended benefits are payable, and who continues to meet State and Federal requirements, is eligible to receive extended benefits for one-half of the number of weeks (up to a maximum of 13 weeks) she received State benefits.

Section 2404 of the Act requires extended benefits claimants to have worked at least 20 weeks, or have an equivalent amount of wages during the base period in order to receive extended benefits. States could use one of the following measures of equivalent wages:

Wages equal to 40 times the claimant's weekly benefit amount; or

Wages equal to 1.50 times the claimant's wages earned in the quarter with the highest wages.

The provision is effective for weeks beginning after Sept. 25, 1982.

Changes in unemployment compensation requirements for ex-military personnel

Under present law, federally funded unemployment benefits are provided to former military personnel upon their separation from military service if they meet the qualifying requirements of the State in which they apply for unemployment compensation. The military service of the individual qualifies as wages or employment in the determination of eligibility under the State unemployment compensation law only if (1) the person had served continuously for 1 year or more prior to separation and (2) the individual was separated under other than dishonorable or bad-conduct circumstances.

Section 2405 of the Act disqualifies, for unemployment compensation those ex-servicemembers who leave the military at the end of a term of enlistment and are eligible to reenlist, effective July 1981, but only to weeks of unemployment compensation payable after date of enactment.

Certification of State unemployment laws

Under current law, a payroll of 3.4 percent on the first $6,000 of wages paid to employees is levied on employers (Federal Unemployment Tax Act, FUTA). If a State's unemployment compensation program is certified by the Secretary of Labor as meeting certain requirements of Federal law, employers in that State receive a 2.7 percent credit against the 3.4 percent FUTA tax.

Section 2408 of the Act (1) prohibits certification by the Secretary of Labor of any State which has failed to amend its unemployment compensation law so that it contains provisions required to be included by this Act, including provisions of the Federal-State Extended Unemployment Compensation Act; (2) delays for 1 year the effective dates of sections 2401 and 2402 for any State whose legislature does not meet at least 25 calendar days after the date of enactment and before Sept. 25, 1981; (3) delays for 1 year the effective dates of sections 2403 and 2404 for any State whose legislature does not meet at least 25 calendar days after the date of enactment and before Sept. 25, 1982.

Federal unemployment compensation loans to States

Under present law, the costs of regular State benefits and one-half of the costs of extended benefits are funded by State unemployment payroll taxes. If State unemployment tax revenues exceed benefit costs, the surplus amounts are retained by the State in an interest bearing account in the Federal Unemployment Trust Fund. If the benefit costs exceed revenues, States draw down their accumulated surpluses from prior years. If those surpluses become depleted, States are allowed to receive interest-free Federal advances from an account which is funded through the Federal unemployment payroll tax (FUTA). If there are insufficient Federal unemployment tax revenues for this purpose, additional funds are obtained as interest-free advances from the general fund of the Treasury. The standard *net* Federal unemployment tax, which is paid by employers in all States, is currently 0.7 percent on the first $6,000 paid annually to each employee. The *gross* FUTA tax rate is 3.4 percent; however, employers are eligible for a 2.7 percent credit against this Federal tax (unless, as explained below, the State is subject to a reduction in this credit because of outstanding Federal advances). The 2.7 percent credit reduces the *gross* tax rate from 3.4 to the *net* tax rate of 0.7 percent.

States with an outstanding advance from the Federal Government must repay it fully within two to three years. (Technically, it must be repaid by November 10 of the calendar year in which the second consecutive January 1 passes with the State still having an outstanding advance. This means that a State may have from 22 months and 10 days to 34 months and 10 days to repay the advance, depending on when it obtained the outstanding advance.)

If a State does not fully repay an advance within the 22 to 34 month period, employers in the State become subject to a reduction in the 2.7 percent credit against the 3.4 percent Federal tax. This credit reduction is applied to the calendar year beginning with the second consecutive January 1 in which the advance has been outstanding and continues until the advance is repaid fully. The increased tax resulting from the credit reduction is payable no later than January 31 of the next calendar year. The proceeds from the increased tax are used to reduce the principal of the State's outstanding loan.

Sections 2406 and 2407 of the Act cap the credit reduction under certain conditions and charge interest on advances under certain conditions:

a. Limit on Federal tax credit reduction. Effective Oct. 1, 1981, through Dec. 31, 1987, in States that meet certain solvency requirements, reductions in the Federal tax credit resulting from outstanding Federal loans are limited to 0.6 percent or, if higher, the level that was in effect in the year prior to the year the State qualifies for the limitation. The years in which a State meets the requirements, and therefore qualifies for a limitation in the credit reduction, would not count in determining the level of the increase in the *net* Federal tax in subsequent years in which the State does not meet the solvency requirements.

b. Interest on Federal unemployment compensation loans to States. Interest will be charged on unemployment loans to States received between Apr. 1, 1982 and Dec. 31, 1987. The rate of interest charged in any year is the same as that paid by the Federal Government on balances in State unemployment trust funds for the quarter ending December 31 of the preceding year, but no higher than 10 percent per annum.

A State would not have to pay interest on a loan that is repaid by September 30 of the calendar year in which the advance was received, if the State receives no new advances during the period remaining in the calendar year following the repayment.

c. Non-FUTA repayments. Any non-FUTA State repayments (not including a lump-sum repayment in lieu of the credit reduction) is credited first to the most recent loans received by the State that have not triggered a credit reduction.

TITLE XXIII: PUBLIC ASSISTANCE PROGRAMS

SUBTITLE A: AID TO FAMILIES WITH DEPENDENT CHILDREN; CHILD SUPPORT ENFORCEMENT

Limit earned income disregards

Under current law, in determining AFDC benefits, States reduce a family's monthly payment by the amount of any earnings that remain after the following disregards are applied: (1) the first $30, plus one-third of additional earnings; and (2) any expenses (including child care) reasonably attributable to the earning of any such income. (The work expense disregard is available to both recipients and new applicants. The $30 and one-third applies only to those already on the rolls.)

Section 2301 of the Act requires States to disregard the following amount of monthly earnings, effective Oct. 1, 1981:

The provision standardizes the work expense disregard at $75 per month for full time employment, caps the child care disregard at $160 per month, and changes the order of the $30 plus one-third disregard.

States are required to disregard the following amount of earnings, in the following order:

(a) *Eligibility determination*—The first $75 of monthly earnings (in lieu of itemized work expenses); and the cost of care for a child or incapacitated adult, up to $160 per child per month.

(b) *Benefit calculation*—The first $75 of monthly earnings; child care costs up to $160 per child per month; and $30 plus one-third of earnings not previously disregarded.

The $30 plus one-third disregard is only allowed during the first 4 consecutive months in which a recipient has earnings in excess of the standard work expense and child care disregards. After 4 months, the benefit is determined without the $30 plus one-third disregard for each month the family continues to receive AFDC and for 12 consecutive months after AFDC is terminated.

Count income of stepparent

Under existing law, States are prohibited from assuming the income of a stepparent is available to an AFDC child unless, under State law, stepparents are required to support stepchildren to the same extent that natural parents are required to support their children. In most States, a stepparent's income can be counted only in cases in which the welfare agency receives information that the income is available to an AFDC child. However, States are allowed to prorate AFDC shelter and utility benefits when an eligible child lives with a relative, including a stepparent, who is not an AFDC recipient, as long as the total income exceeds the State's standard of need.

Section 2306 of the Act requires the income of a stepparent to be counted in determining eligibility and benefit amounts for AFDC applicants or their children. Countable income would include any amount which exceeds: (1) the first $75 of earned income (a smaller amount may be prescribed for less than full-time work); (2) the amount specified in the State's standard as the amount needed by the stepparent to support himself and his dependents living in the same household; (3) amounts paid by the stepparent to dependents living outside the household; and (4) payments of alimony or child support to individuals not in the same household. The law would be amended to preclude prorating of shelter allowances with regard to persons to whom this provision applies.

Require retrospective accounting and monthly reporting

Under Federal regulations, each State may choose to pay benefits "retrospectively" (make payments after a month has ended on the basis of the person's income during the month) or "prospectively" (make payments during or before a month based on what the recipient's circumstances are expected to be during that month). The Federal statute makes no mention of how frequently AFDC recipients must submit reports to the welfare agency.

Section 2315 of the Act (a) requires States to determine monthly benefits "retrospectively" on the basis of the actual income of the previous month. Eligibility would be determined "prospectively" on the basis of current month's circumstances. And, for the first month of a family's eligibility, benefits would be determined on current month's circumstances. States would have to require all recipients to provide monthly reports on income, family composition, resources, etc.

(b) the Secretary could allow a State to require less frequent reporting for specified classes of recipients, if the State demonstrates the administrative cost of monthly reporting for such recipients is not worthwhile. Effective Oct. 1, 1981.

Provisions related to employment of AFDC recipients

Under existing law, recipients of aid to families with dependent children (AFDC) are required to register for participation in the work incentive (WIN) program unless they fall within certain exempt categories specified in the Federal statute (e.g., mothers caring for children under age 6). Under the WIN program, recipients are required to accept available employment or training in order to receive AFDC payments. States are not now allowed to establish alternative work requirements which do not conform closely to the WIN program.

Section 2307 of the Act authorizes States to establish community work experience programs for AFDC recipients. Under these programs, recipients could be required to work on useful public projects in return for their AFDC grants. Any such required work must meet appropriate standards with respect to health, safety, and other conditions. The amount of work required in relation to the family's AFDC payments must be consistent with Federal or State wage provisions. Persons exempt under present law from participation in the WIN program would also generally be exempt from participation in this program except that parents caring for children under age 6 (but not under age 3) could be required to participate if child care is available.

Section 2308 of the Act permits States to use savings from reduced AFDC grant levels to make jobs available on a voluntary basis. Under this approach, recipients would be given a choice between taking a job or depending upon a lower AFDC grant than now exists. States implementing this provision could do so in addition to or as an alternative to the community work experience approach.

Section 2309 of the Act authorizes States to implement 3-year demonstration projects of their own design as an alternative to the current work incentive program. Participation criteria would have to follow the work incentive provisions and would have to be applied statewide. However, the components of the program could be varied in different regions or political subdivisions of the State. Earnings derived from participating in the project would not make a family ineligible for AFDC. The demonstrations would be administered by the State welfare agencies.

These provisions are effective Oct. 1, 1981.

Define an unemployed parent (UP) as the parent who is the principal earner for the family

Under present law, States have the option to provide AFDC-UP benefits to families where both parents are in the home and one is unemployed. Only one parent must be unemployed to meet this eligibility requirement; the other parent may be employed.

Section 2313 of the Act limits eligibility for AFDC to those two-parent families in which the "principal earner" (the parent with the most earnings in the 24 month period prior to application) is unemployed, effective Oct. 1, 1981.

Require States to recover AFDC overpayments and pay underpayments

Current Federal law does not require States to recover overpayments or make a retroactive reimbursement for any underpayments. By regulation, States are given the option of recouping overpayments. However, if a State recovers overpayments, it must also pay underpayments.

Section 2318 of the Act would require States to promptly take all necessary steps to correct any overpayments or underpayments. Recovery of overpayments would be made from current assistance payments, available income, or through legal processes. In the case of a current recipient, the amount recovered in any month could not exceed the amount that would reduce the family's grant below 90 percent of the benefit for a family of the same size. This provision is effective Oct. 1, 1981.

Optional payments for dependent children age 18 and over and in school

Under present law, to be eligible for AFDC as a dependent child, the general rule is that the person must be under 18 years of age. States have the option, however, of continuing benefits through age 20 if the person is regularly attending high school, vocational school or college. Currently 43 States extend AFDC eligibility to students age 18 through 20. These States may limit benefits to those attending high school and vocational schools; but they must continue benefits through age 20 if the person remains in school.

Section 2311 of the Act amends the definition of "dependent child" to limit benefits to children through age 17. A State could opt to provide benefits through age 18 to those who are in primary or secondary schools, effective Oct. 1, 1981.

Deem sponsors' income to aliens in AFDC families

Current Federal law does not require States to consider the income of a sponsor of an alien legally admitted to the U.S. as income available to the alien for AFDC program purposes.

Section 2320 of the Act restricts AFDC payments to citizens of the U.S. and lawfully admitted aliens. In addition, the income and resources of the sponsor would be considered available to an alien in an AFDC family for three years after his or her entry into the U.S. The provision would be applicable with respect to individuals applying for aid for the first time after Oct. 1, 1981.

Limitation on resources

Under present law, States are required to take into consideration any resources of a child or relative in determining eligibility for AFDC benefits. States are allowed to exclude certain resources, including a home, personal effects, an automobile and income-producing property. Regulations require States to deny benefits to any individual whose assets minus the exclusions exceed $2,000.

Section 2302 of the Act reduces the current $2,000 per recipient limit on resources to $1,000 per family. States would be allowed to exclude a home and one car. The value of the automobile would be limited by regulations. This provision is effective Oct. 1, 1981.

Permit offset for food stamps and housing subsidies

Under current law, States may establish the standard to be used in determining AFDC payments. The standard may be "consolidated," that is, provide a dollar amount to cover all basic needs, or it may provide amounts for certain specified items. Federal regulations do not require that a standard of assistance include any specific items or number of items. In setting the dollar amount of the standard, a State may or may not take into account the availability of food stamps. In addition, the State standard may or may not take into account the value of available housing subsidies.

Section 2302 of the Act permits States explicitly to take into account the value of benefits received from food stamps or housing subsidies. This would be done by treating the value of the food stamp coupons or housing subsidy as income, up to the value for food or shelter that is included in the State standard. The provision is effective Oct. 1, 1981.

Income limit for AFDC eligibility

Under present law, there is no statutory limit on the amount of gross income a family may have and still remain on AFDC. In determining eligibility, work-related expenses (including child care costs) are disregarded. In addition to work expenses, $30 plus one-third of gross earnings minus $30 are disregarded in determining the monthly payment for those determined to be eligible for benefits. Recipients become ineligible for benefits at the point their countable income equals the AFDC benefit amount.

Section 2303 of the Act, effective Oct. 1, 1981, limits eligibility for AFDC to families with gross incomes at or below 150 percent of the State's standard of need.

Treatment of income in excess of standard of need; lump sum payments

Under present law, any payments that meet the definition of income (e.g., retroactive social security benefits) are counted as income in the month of receipt and any of the payment that is not spent in that month is usually considered a resource in the months thereafter.

Section 2304 of the Act, effective Oct. 1, 1981, requires that income received in a month be considered available as income in the month it is received and also in future months. Thus, if such income exceeded the standard of need in the month of receipt, the family would be ineligible in that month. In addition, any amount of the income that exceeds the initial month's needs standard would be divided by the monthly needs standard, and the family would be ineligible for aid for the number of months resulting from that calculation.

Treatment of earned income tax credit (EITC) advance amount under AFDC

Under current law, the earned income tax credit (EITC) supplements the earnings of the working poor by providing tax credits or rebates through the tax system. Eligible employees may elect to receive their EITC in the form of advance payments added to their paychecks, rather than waiting until the end of the year to apply for refunds. For purposes of determining AFDC eligibility and benefit amounts, the EITC (whether received as an advance payment or an income tax refund) is counted as carried income when actually received.

Section 2305 of the Act, effective Oct. 1, 1981, provides that, in determining earned income for AFDC, the State must assume that an individual is receiving the EITC advance payment that he or she is eligible to receive, regardless of whether or not the person has applied for the advance payment (i.e., if the individual does not receive advance EITC payments, an amount equal to what he or she could get as advance payment is imputed as earned income).

Prohibition against payment of aid in amounts below $10

Under present law, States must make a payment to families eligible to receive AFDC regardless of how small the amount of the payment.

Section 2316 of the Act prohibits States from issuing AFDC checks in amounts less than $10 a month. Individuals denied a benefit as a result of this provision would be considered recipients for all purposes, including medicaid eligibility. Effective Oct. 1, 1981.

Remove 20 percent limit on vendor payments

Under current law, the States are restricted in their use of vendor payments (direct payments by the welfare agency for housing, utilities, etc.), in that vendor payments may not be used in more than 20 percent of the State's AFDC caseload. Use of vendor payments is further restricted to those households which are determined to be unable to manage funds properly for the use of the child.

Section 2317 of the Act, effective Oct. 1, 1981, removes all restrictions on the number of cases in which vendor payments are made by a State, and allows recipients to choose to have vendor payments made even though they could otherwise receive payments directly. There would not have to be a determination that the household cannot manage funds for those who elect to receive vendor payments.

Effect of participation in a strike on eligibles for AFDC

Current Federal law does not expressly exclude strikers from AFDC eligibility. States must pay AFDC benefits to households where the caretaker relative is not required to work, even though she could be working if not involved in a labor dispute (as long as the family meets other eligibility requirements). Where eligibility is based on the unemployed parent, the States have the option of paying or denying benefits to households where the parents' unemployment results from a strike.

Section 2310 of the Act, effective Oct. 1, 1981, requires States to specify that striking workers must comply with all AFDC provisions concerning work registration and training. No AFDC would be payable to a family in which the caretaker relative is engaged in a strike on the last day of the month, and no individual participating in a strike could have his or her needs included in computing the amount of the AFDC grant.

Limitation on AFDC pregnant women

Under present law, States have the option of paying AFDC benefits to pregnant women with no other children.

Section 2312 of the Act, effective Oct. 1, 1981, prohibits AFDC for pregnant women with no other children until the last 3 months of pregnancy. However, AFDC-eligible pregnant women with no children would be covered under medicaid from the determination of pregnancy.

Work requirement for AFDC recipients

Under present law, children 16 and over, including AFDC parents, are not required to register for work or training under the WIN program if they are attending school (including college) full-time. Also exempt from a WIN registration requirement are those "caretakers" caring for a child under age 6.

Section 2314 of the Act limits the exemption from work requirements to children who are attending, full-time, an elementary, secondary, or vocational school. Also, the exemption for caretakers is limited to a parent or relative who is personally caring for a child with only brief or infrequent absences from the child. The provision is effective Oct. 1, 1981.

Reduce Federal match for training

Under current law, the Federal Government reimburses States for 75 percent of training expenses for employees (or those preparing for employment) of State or local agencies administering the AFDC program. All other administrative expenses are matched at a 50 percent rate.

Section 2319 of the Act, effective Oct. 1, 1981, provides that training expenses be matched by the Federal Government at a 50 percent rate, rather than 75 percent as under present law.

CHILD SUPPORT ENFORCEMENT

Collection of support for adults

Under current law, a State child support agency is not authorized to collect support (i.e., alimony) on behalf of a parent of a child for whom it

is collecting child support. This is the case even when a court has ordered a single amount for both the parent and the child, without specifying the amount payable on behalf of each.

Section 2332 of the Act makes State child support enforcement agencies responsible for collecting support for adults, in the case of a parent of a child for whom it is collecting child support and in those cases in which the support obligation has already been established, in the same manner as for child support.

Modify collection fee for non-AFDC families

Under existing law, States are required to provide services to non-AFDC families requesting assistance. States have the option of charging a fee of up to $20 and of retaining a portion of the child support payments to recover costs of administration in excess of the application fee.

Section 2333 of the Act requires States to charge a fee equal to 10 percent of the support collected for non-AFDC recipients to defray costs of the child support enforcement agency collection services. The fee would be retained by the State. This provision is effective upon enactment.

Child support obligations not discharged by bankruptcy

In 1974, a provision was included in the child support enforcement program which prohibited the discharge in bankruptcy of a child support obligation which had been assigned to a State as a condition of AFDC eligibility. This Social Security Act provision was subsequently repealed by section 328 of Public Law 95-598 (the 1978 revision of the Bankruptcy Act).

Section 2334 of the Act reinstates the provision previously in effect which provides that a child support obligation assigned to a State as a condition of AFDC eligibility is not discharged in bankruptcy, effective upon enactment.

Child support intercept of unemployment benefits

Under existing law, there is no provision allowing for the withholding of unemployment benefits in cases of outstanding child support obligations.

Section 2335 of the Act requires child support enforcement agencies to determine on a periodic basis whether any individuals receiving unemployment compensation or trade adjustment assistance benefits owe child support obligations. The agency would be required to collect any outstanding child support obligations owed by an individual receiving unemployment benefits, through an agreement with the individual or the legal process of the State, by having a portion of the person's unemployment benefits withheld and forwarded to the child support agency by the unemployment compensation agency. This provision is effective Oct. 1, 1981; but the provisions would not become State child support enforcement and unemployment compensation plan requirements until Oct. 1, 1982.

Internal Revenue Service collection of child support and alimony

Under current law, a State may request the IRS to collect delinquent, court-ordered child support payments after the State has made diligent and reasonable efforts to collect the payments. The amount of the child support obligation must be certified by the Secretary of Health and Human Services before IRS collection procedures may be used.

Section 2331 of the Act amplifies existing authority in the following way. Upon receiving notice from a State child support agency that an individual owes past-due support which has been assigned to the State as a condition of AFDC eligibility, the Secretary of the Treasury would be required to withhold from any tax refunds due that individual, an amount equal to any past-due support. The withheld amount would be sent to the State agency, together with notice of the taxpayer's current address. The Secretary of the Treasury would be required to issue regulations, approved by the Secretary of HHS, prescribing the timing and contents of notices by the States. States would be required to reimburse the Federal Government for the cost of the procedure. "Past-due support" is defined as the amount of a delinquency, determined under court order or an order of an administrative process established under State law for support and maintenance of a child, or of a child and the parent with whom the child is living. The provision would be effective Oct. 1, 1981, unless the State agency demonstrates that it cannot, by reason of State law, comply with the requirement. In such cases, the Secretary of HHS may prescribe an effective date no later than the first month which begins after the close of the first session of the State's legislature ending on or after Oct. 1, 1981.

SUBTITLE B: SUPPLEMENTAL SECURITY INCOME (SSI)

Retrospective accounting for SSI recipients

Currently, SSI benefits are determined on the basis of income anticipated to be available in the current calendar quarter. Redeterminations are made at such times as provided by the Secretary.

Section 2341 of the Act provides that SSI benefits be based on actual income of the previous month (or, at the Secretary's option, the circumstances in effect on the last day of the second previous month). Eligibility would be based on current month's circumstances. And, for the first month benefits are received, benefits would be based on current month's circumstances. This provision is effective for months after the last month of the first quarter ending 5 months after enactment.

Eligibility of SSI recipients for food stamps

Under current law, SSI recipients in three States—Massachusetts, Wisconsin and California—receive a cash payment, as a part of the State supplemental SSI benefits, in lieu of food stamps. Massachusetts and Wisconsin are allowed to provide SSI recipients cash in lieu of food stamps because, and for so long as, the Federal Government continues to contribute to the cost of the State supplemental benefit as provided under the "hold harmless" provisions in present SSI law. A separate Federal law allows California to continue to "cash-out" food stamps for SSI recipients so long as it continues to pass-through each year the Federal SSI cost-of-living increase and provides a yearly cost-of-living adjustment in its State supplementary benefit.

Section 2342 of the Act modifies current Federal SSI food stamp "cash-out" requirements so that a State could continue to "cash-out" food stamps for SSI recipients so long as it (1) had previously increased its supplementary benefits to include the bonus value of food stamps, (2) was providing a cash payment in lieu of food stamps as of December 1980, and (3) continued to pass-through the Federal cost-of-living increases as required under section 1618 of current SSI law. This provision is effective July 1, 1981.

Negotiability of SSI check

Under existing law there is no time limit on the negotiability of SSI checks.

Section 2343 of the Act requires the Secretary of the Treasury to notify the Secretary of HHS on a monthly basis of all benefit checks which have not been presented for payment within 180 days of issuance. The Secretary of HHS is required to return (or credit) amounts which represent State supplementary payments to the State. The Social Security Administration must attempt to determine the whereabouts and eligibility of those recipients whose checks were not negotiated within 180 days of issuance. The provision is effective Oct. 1, 1981.

Funding of rehabilitation services for SSI recipients

Under present law, the Secretary has the authority to reimburse State vocational rehabilitation agencies for services provided to blind and disabled recipients of the SSI program.

Section 2344 of the Act allows the Secretary to reimburse State vocational rehabilitation agencies only for services provided to SSI recipients who subsequently perform substantial gainful activity which lasts for a continuous period of 9 months, under the same conditions as are applicable with respect to reimbursement for services to social security beneficiaries (as provided in this Act). The provision is effective Oct. 1, 1981.

SUBTITLE C: SOCIAL SERVICES BLOCK GRANT

Subtitle C amends title XX of the Social Security Act to establish a new block grant to States for social services. The new block grant does not incorporate the child welfare services, foster care, and adoption assistance programs.

The Act provides that each State is entitled to an annual allotment for operating social services programs aimed at meeting the following goals:

(1) Achieving or maintaining economic self-support to prevent, reduce, or eliminate dependency;

(2) Achieving or maintaining self-sufficiency, including reduction or prevention of dependency;

(3) Preventing or remedying neglect, abuse, or exploitation of children and adults unable to protect their own interests, or preserving rehabilitation, or reuniting families;

(4) Preventing or reducing inappropriate institutional care by providing for community-based care, home-based care, or other forms of less intensive care; and

(5) Securing referral or admission for institutional care when other forms of care are not appropriate, or providing services to individuals in institutions.

The amount of the allotment for each State is its share of a national total of $2.4 billion in 1982, $2.45 billion in 1983, $2.5 billion in 1984, $2.6 billion in 1985, and $2.7 billion in 1986 and years thereafter. Allotments would be based on State population.

TITLE XXVI: LOW-INCOME HOME ENERGY ASSISTANCE

Reauthorization of low-income energy assistance

Under current law, authority for providing low-income energy assistance (LIEA) exists under both the Economic Opportunity Act of 1964 and the Home Energy Assistance Act of 1980 (title III of the Crude Oil Windfall Profit Tax Act of 1980 (P.L. 96-223)). The Economic Opportunity Act does not specify a specific budget authority. The Home Energy Assistance Act authorizes $3.125 billion for energy assistance in fiscal year 1981. The authority under both acts expires on Sept. 30, 1981. For fiscal year 1981, $1.85 billion was appropriated for LIEA under the authority of the Economic Opportunity Act of 1964. However, the fiscal year 1981 appropriation stipulates that LIEA is to be administered under the "terms and conditions" of the regulations and any "non-formula amendments thereto" published in the May 30, 1980 Federal Register pursuant to the Home Energy Assistance Act of 1980.

Sections 2601—2611 authorize a new low-income energy assistance program under a free-standing act, the Low Income Home Energy Assistance Act of 1981. Funding is set at $1.875 billion for each of fiscal years 1982, 1983, and 1984. Each State will receive the same proportion of Federal funds appropriated that it received of funds allocated for fiscal year 1981. The Secretary is empowered to reallocate funds that are not used by the State in that fiscal year although the State may request to retain 25 percent of its allotment. Programs are 100-percent federally financed.

Funds could be used to provide assistance to families receiving federally funded public assistance benefits (AFDC, SSI, food stamps, veterans benefits) and to other families with incomes which do not exceed the greater of 50 percent of the poverty level of the State or 60 percent of State median income. Payments could be made directly to eligible households, or to energy suppliers on behalf of eligible households.

States may use funds to assist eligible households pay for the costs of heating or cooling and for the purchase and installation of weatherization materials designed to improve the heating or cooling efficiency of homes of eligible households. However, no more than 15 percent of the funds available to each State may be used for weatherization or other energy-related home repair. In addition, States are required to reserve a reasonable amount of funds, based on data from prior years for energy crisis intervention.

TITLE XXI: MEDICARE

Medicare reimbursement limits on inpatient hospital and home health services are tightened, an incentive reimbursement system providing for a dual composite rate formula for renal dialysis services is established, and medicare is made the secondary payor for the first 12 months after an individual has been determined to be eligible for end-stage renal benefits. Rules regarding reduced payment for longterm care in hospitals are tightened with different criteria established for public hospitals and nonpublic hospitals, a provision of existing law postponing reimbursement to certain hospitals at the end of fiscal year 1981 is repealed, and the routine nursing salary cost differential is reduced from 8½ percent to 5 percent.

Occupational therapy is no longer recognized as a qualifying criterion for home health benefits, but such benefits can be continued if the patient continues to need occupational therapy. Freestanding alcohol detoxification facilities are no longer recognized as medicare providers of services, and the open enrollment period for medicare part B is limited to January through March of each year.

Deductible and coinsurance amounts under medicare part A (hospital insurance) are changed to more nearly reflect current hospital costs. The annual deductible for medicare part B (supplementary medical insurance) is increased from $60 to $75, and expenses incurred in the last 3 months of a year may no longer be used to satisfy the part B deductible in the next year.

The Secretary is authorized to impose civil money penalties on persons who file fraudulent medicare or medicaid claims; surveys of skilled nursing facilities are permitted to be conducted less frequently than annually; and utilization guidelines are to be established for coverage of home health services. Additionally, the Act provides for reimbursement for certain costs associated with closing or conversion to approved use, of underutilized beds or services in hospitals.

Payment under both medicare part B and medicaid is prohibited for certain prescription drugs found to be less than effective in use. The Secretary is authorized to offset, from reimbursements due to certain medicare providers, overpayments made to them under medicaid. The Secretary is authorized to establish limitations on costs or charges that will be considered reasonable for outpatient services provided by certain providers of medicare services.

The Secretary is authorized to terminate up to 30 percent of the less effective PSRO's by the end of fiscal year 1982 and the States are given the option of contracting with PSRO's for medicaid review with the Federal Government paying 75 percent of the cost of review. The Secretary is required to implement, by Jan. 1, 1982, the provision of P.L. 96—499 relating to demonstration projects for the training and employment of AFDC recipients as homemakers and home health aides.

Finally, the Act makes several technical and clerical corrections in present medicare law.

H.R. 3991 (Mr. de la Garza, with cosponsors); Public Law 97-118; app. June 30, 1981.

H.R. 3991, a bill to amend Public Law 93-233, the Food Stamp Act of 1977, was jointly referred to the Agriculture and Ways and Means Committees. The bill amends sec. 8(d) of Public Law 93-233 to continue the "cash-out" of food stamp program benefits of certain recipients of supplemental security income (SSI).

Under current law, SSI recipients in three States—Massachusetts, Wisconsin, and California—receive a cash payment, as part of the State supplemental SSI benefit, in lieu of food stamps. Massachusetts and Wisconsin are allowed to provide SSI recipients cash in lieu of food stamps because, and for so long as, the Federal Government continues to contribute to the cost of the State supplemental benefits. California is permitted to cash out food stamps for SSI recipients so long as it continues to pass through each year the Federal SSI cost-of-living increase and provides a yearly cost-of-living adjustment in its State supplemental benefit.

Sec. 2 of the bill provides that a State may continue to cash out food stamps for SSI recipients in the State if (1) the State increased its supplemental payments to include the bonus value of food stamps in June 1976, (2) recipients of supplementary payments in such State were ineligible for food stamps for the month of December 1980, and (3) the State continues to meet the requirements for passing through the Federal cost-of-living increases in SSI.

The provision is effective for the period July 1, 1981, through Aug. 1, 1981.

The Agriculture and Ways and Means Committees were discharged from consideration of the bill by the House and it passed the House on June 23, 1981. The bill passed the Senate on June 26, 1981. H.R. 3991 was signed into law by the President on June 30, 1981, as Public Law 97-118.

H.R. 4182 (Mr. Mineta with cosponsors); passed House July 27, 1981. (See P.L. 97-35 (H.R. 3982) for further action.)

H.R. 4182, the Fiscal Year 1981 Airport Development Authorization Act, was reported by the House Committee on Public Works and Transportation on July 24, 1981. The bill authorizes funding from the Airport and Airway Trust Fund for the ADAP and noise abatement programs for fiscal year 1981. As reported, the bill included a conforming amendment approved by the Committee on Ways and Means on July 23, 1981, to the provisions of the trust fund in sec. 208(f) of the Airport and Airway Revenue Act of 1970.

H.R. 4182 passed the House on July 27, 1981. The provisions of the bill were later enacted by Congress in Public Law 97-35, the Omnibus Budget Reconciliation Act of 1981.

H.R. 4242 (Mr. Rostenkowski); Public Law 97-34; app. Aug. 13, 1981.

H.R. 4242, the Economic Recovery Tax Act of 1981, embodies the tax aspects of the administration's economic recovery program, with amendments. As reported by the Ways and Means Committee on July 24, 1981, H.R. 4242 then titled the Tax Incentive Act of 1981, sought to encourage economic growth through (1) reductions in individual taxes with most of the relief targeted to individuals with less than $50,000 of income, (2) expensing of machinery and equipment, (3) corporate rate cuts, (4) substantial tax relief for small business, and (5) significant incentives for

savings, investment, and productivity. On July 29, 1981, the House adopted a substitute providing for (1) a three-year across-the-board individual rate cut with indexing of the tax brackets, personal exemptions, and the zero bracket amount beginning in 1985, (2) the accelerated cost recovery system (ACRS), and (3) other changes. The Senate passed the bill on July 31, 1981, with further amendments. The conference report was adopted by the Senate on Aug. 3, 1981, and by the House on Aug. 4, 1981. The President signed H.R. 4242 on Aug. 13, 1981, as Public Law 97-34.

A summary of the Act follows.

I. Summary of Provisions of H.R. 4242

A. INDIVIDUAL INCOME TAX REDUCTIONS

1. Individual income tax rate reductions

Under present law, individual income tax rates begin at 14 percent on taxable income above $3,400 on a joint return and $2,400 on a single return. The rates range up to 70 percent on taxable incomes, in excess of $215,400 on a joint return, and $108,300 on a single return.

The highest marginal rate is 70 percent on taxable income in excess of $215,400 on a joint return and $108,300 on a single return. However, the top rate on personal service income is limited to 50 percent (the maximum tax). This rate applies above $60,000 on a joint return and $41,500 on a single return.

A deduction from gross income is allowed for 60 percent of any net capital gain for the year. The remaining 40 percent of any net capital gain is taxed at the ordinary rates up to 70 percent. Thus, the top effective tax rate on capital gains is 28 percent (70 percent rate times the 40 percent included in taxable income).

The Act provides for cumulative across-the-board reductions in individual income tax rates of 23 percent by 1984 on the following schedule:

1981	1¼ percent
1982	10 percent
1983	19 percent
1984	23 percent

Withholding changes take place on Oct. 1, 1981, July 1, 1982, and July 1, 1983. The Act makes several other withholding changes to give the Secretary the authority to issue regulations to permit workers to adjust their withholding to more closely match their tax liability.

The Act reduces the top marginal rate from 70 percent to 50 percent (and, thus, the maximum effective rate on capital gains from 28 percent to 20 percent) in 1982 and repeals the maximum tax in 1982.

A special alternative tax for 1981 provides that a maximum 20-percent rate on net capital gains applies to sales or exchanges occurring after June 9, 1981. Thus, this provision does not apply to taxable receipts after June 9, 1981, of proceeds of sales or exchanges which occurred prior to that date. However, proceeds received in taxable years after 1981 will be taxed at the rate in effect for that year.

2. Deduction for two-earner married couples

Under present law, married taxpayers generally are treated as a single taxpaying unit. If married taxpayers elect to file separate rather than joint returns, they usually pay a higher tax. The differing rate schedules for single and married taxpayers give rise to a marriage penalty when two single wage earners with relatively equal incomes marry.

The Act allows couples filing a joint return a deduction in computing adjusted gross income equal to a percentage of the lower earning spouse's qualified earned income (up to $30,000 of income). In 1982, the percentage will be 5 percent (up to a $1,500 maximum deduction) and in 1983 and subsequent years the percentage will be 10 percent (up to $3,000 maximum deduction).

3. Indexing

Under present law, the individual income tax is based on various fixed amounts including the amounts that define the tax brackets, the zero bracket amount, and the personal exemption. These amounts are set by statute and are not adjusted for inflation.

Under the Act, the income tax brackets, zero bracket amount, and personal exemption are adjusted for inflation (as measured by the Consumer Price Index), starting in 1985. The first adjustment, for 1985, will be based on the increase in the CPI between fiscal year 1983 and fiscal year 1984.

4. Child and dependent care credit

Present law provides a tax credit equal to 20 percent of expenditures, for the care of children and other dependents, which are incurred in connection with the taxpayer's employment. The maximum amount of expenditures that may be taken into account is $2,000 (one dependent) or $4,000 (two or more dependents). Thus, the maximum credit is $400 or $800. In general, expenses incurred for services outside the household are not creditable unless incurred for the care of a dependent under the age of 15.

The Act increases the child and dependent care credit to 30 percent of employment-related expenses for taxpayers with adjusted gross income of $10,000 or less. For each $2,000 (or fraction thereof) above $10,000, the percentage of creditable expenses is reduced by one percent (but not below 20 percent). Taxpayers with adjusted gross income in excess of $28,000 will be entitled to a credit of 20 percent of employment-related expenses.

The Act also increases the amounts of employment-related expenses that may be taken into account to $2,400 (one dependent) and $4,800 (two or more dependents). Furthermore, the Act provides that qualified, employer-provided child care will not be included in an employee's gross income.

The provisions are effective for taxable years beginning after Dec. 31, 1981.

5. Charitable contribution deduction for nonitemizers

Under present law, individual taxpayers may claim deductions for charitable contributions only if they itemize deductions.

The Act provides that all taxpayers may deduct charitable contributions, whether or not they itemize deductions. The deduction for nonitemizers will be phased in over a 5-year period, with a cap on the amount of contributions that qualify for deduction in the first 3 years, as follows:

Year	Percentage	Cap
1982	25	$100
1983	25	100
1984	25	300
1985	50	
1986	100	
1987	Provision expires	

The contributions cap is not doubled for married taxpayers filing jointly. Thus, in 1982, for example, the maximum deduction for a nonitemizer who files a joint return, or who is single, will be $25. The maximum deduction for a married taxpayer filing separately in 1982 will be $12.50.

6. Gain on sale of residence

a. Rollover of gain time on sale of residence. Present law provides for the nonrecognition, or rollover, of gain on the sale of a taxpayer's principal residence if a new principal residence is purchased and used by the taxpayer within a period beginning 18 months before, and ending 18 months after the sale.

The Act extends the 18-month replacement period of present law to 2 years. This change is effective for sales and exchanges of principal residences after July 20, 1981, and for such sales and exchanges with respect to which the 18-month rollover period has not expired on July 20, 1981.

b. Exclusion of gain on sale of residence. Present law allows individuals who have attained the age of 55 to elect a one-time exclusion of up to $100,000 of gain on the sale of their principal residence. Generally, the individual must have owned and used the property as a principal residence for three years or more out of the five-year period preceding the sale.

The Act increases from $100,000 to $125,000 the amount of gain excludable from gross income on the sale or exchange of a principal residence by an individual who has attained the age of 55.

The provision is effective for sales and exchanges of a principal residence after July 20, 1981.

7. Foreign earned income

Present law allows a variety of deductions and exclusions for U.S. citizens and residents living abroad, including deductions for excess cost of living, housing, education expenses, and home leave. Also, an exclusion is provided for the value of food and lodging in a camp in a hardship area.

The Act replaces the existing provisions for income earned abroad with an exclusion for the first $95,000 of such income and an exclusion for excess housing costs. The maximum foreign earned income exclusion will be $75,000 in 1982 and will be phased up to $95,000 by 1986 in $5,000 per year increments. The combination of housing and earned income may not exceed earned income of the taxpayer for the year.

The provision is elective, and once an election is made it is binding. An exclusion for camps whether or not in hardship areas is provided.

The provisions are effective with respect to taxable years beginning in 1982.

B. CAPITAL COST RECOVERY PROVISIONS

1. General concept

Prior law was designed to allocate depreciation deductions over the period the asset is used in business so that deductions for the cost of an asset were matched with the income produced by the asset.

Under the Act, the prior law asset depreciation range (ADR) system is terminated for recovery property placed in service after Dec. 31, 1980 and replaced with the accelerated cost recovery system (ACRS). Under ACRS, the cost of an asset is recovered over a predetermined period generally shorter than the useful life of the asset or the period the asset is used to produce income.

2. Eligible property

Assets used in a trade or business or for the production of income are depreciable if they are subject to wear and tear, decay or decline from natural causes or obsolescence. Assets that do not decline in value on a predictable basis or that do not have a determinable useful life, such as land, goodwill, and stock, are not depreciable.

Under the Act, most tangible depreciable property (real and personal) is covered under the accelerated cost recovery system (ACRS). However, ACRS does not apply to (1) property not depreciated in terms of years (except certain railroad property), and (2) property amortized (e.g., leasehold improvements and certain rehabilitation expenditures.)

3. Useful lives and methods

a. Personal property useful lives and methods. Under prior law, a principal method used to determine useful lives for personal property was the asset depreciation range (ADR) system. For assets not eligible for ADR and for taxpayers who did not elect ADR, useful lives were determined according to the facts and circumstances pertaining to each asset or by agreement between the taxpayer and the IRS.

The Act provides that the cost of eligible personal property (and certain real property) is recovered over 3, 5, 10, or 15 years. The classification of property by recovery period is as follows:

3 years	Autos, light-duty trucks, R & D equipment, racehorses over 2 years old and other horses over 12 years old and personal property with an ADR midpoint life of 4 years or less.
5 years	Most other equipment except long-lived public utility property. Also includes single purpose agricultural structures and petroleum storage facilities, which are designated as section 1245 property under the Act.
10 years	Public utility property with an ADR midpoint life greater than 18 but not greater than 25 years; burners and boilers using coal as a primary fuel if used in a public utility powerplant and if replacing or converting oil- or gas-fired burners or boilers; railroad tank cars; mobile homes; and real property with an ADR midpoint life of 12.5 years or less (e.g. theme park structures).
15 years	Public utility property with an ADR midpoint life exceeding 25 years (except certain burners and boilers using coal as a primary fuel).

Under a flexibility provision (described below), taxpayers may elect to use the regular recovery period or one of two longer recovery periods as set forth below:

3-year property	3, 5 and 12 years
5-year property	5, 12 and 25 years
10-year property	10, 25 and 35 years
15-year property	15, 35 and 45 years

Under prior law, taxpayers could use the straight-line method, a declining balance method at a rate up to 200-percent of the straight-line rate, or the sum of the years-digits method with respect to new personal property. For used personal property, taxpayers could use either the straight-line method or a declining balance method at a rate up to 150-percent of the straight-line rate.

Under the Act, taxpayers have the option to use the straight-line method over the regular or optional longer recovery period or a prescribed accelerated method over the regular recovery period. The prescribed accelerated method for property placed in service in the following years is based on depreciation methods as set forth below, using a half-year convention and no salvage value limitation:

Year property placed in service	*Prescribed method*
1981-1984	150 percent declining balance, changing to straight-line
1985	175 percent declining balance, changing to SYD
After 1985	200 percent declining balance, changing to SYD.

b. Real property. Prior to the Act, IRS guideline lives ranged from 40 to 60 years for real property, but actual lives claimed under a facts and circumstances approach could be shorter. Nonresidential property could be depreciated using a 150-percent declining balance method (if new) or the straight-line method. New residential property could be depreciated using straight-line, the 200-percent declining balance method, or the sum of the years-digits method. Used residential could use up to the 125-percent declining balance method (if 20 years useful life remaining) or straight-line. Taxpayers could use different lives for each separate component of a building, such as plumbing, wiring, etc. (component depreciation) or use a single life for the building and all components (composite depreciation).

Under the Act, real property is assigned a 15-year recovery period, but taxpayers may elect a 35- or 45-year extended recovery period. Composite depreciation is required. For real property other than low-income housing, the property can be depreciated using the 175-percent declining balance method, changing to the straight-line method to maximize acceleration. Low-income housing can be depreciated under the 200-percent declining balance method changing to straight-line. As an option, taxpayers may elect to use the straight-line method over 15, 35, or 45 years.

4. Election to expense certain depreciable business assets

Under prior law, a deduction was provided for "bonus" first-year depreciation up to 20-percent of up to $10,000 of eligible property ($20,000 for individuals filing a joint return) (sec. 179).

The Act repeals the "bonus" depreciation provision (sec. 179) and replaces it with an election to expense the cost of new or used personal property used in a trade or business. The maximum annual amount a person can expense is $5,000 for 1982 and 1983, $7,500 for 1984 and 1985, and $10,000 for years after 1985. No investment credit is allowed for expensed property.

5. Recapture of depreciation

Under prior law, gain on the disposition of personal property was treated as ordinary income rather than capital gain to the extent of prior depreciation taken (sec. 1245). Gain on the disposition of real property was treated as ordinary income rather than capital gain only to the extent prior depreciation taken exceeds what would have been allowable if straight-line depreciation had been used (sec. 1250). In the case of installment sales of personal and real property, the recognition of any gain realized could be deferred (sec. 453).

Under the Act, the treatment of personal property is unchanged, except that the recognition of gain cannot be deferred by installment sales treatment to the extent a deduction was taken for the property under the special expensing election. The treatment of residential real property is unchanged. The treatment of nonresidential real property is unchanged if the straight-line depreciation method is used. However, for nonresidential real property depreciated under an accelerated method, gain is treated as ordinary income to the extent of all prior depreciation taken.

6. Flexibility

Under prior law, taxpayers had several options that permit a degree of flexibility in computing depreciation deductions and net operating losses. Taxpayers have an option to use a useful life 20 percent shorter or longer than ADR midpoint life. There was an option to use straight-line or accelerated methods, where allowed. In determining the date of additions to and retirements from a depreciation account, taxpayers had an option to use an averaging convention for personal property. In general, net operating losses, and operating losses of certain insurance companies, could be carried back 3 years and forward 7 years.

Under the Act, taxpayers have an option to use one of two recovery periods that are longer than the recovery period prescribed for each class of property. In addition, taxpayers have an option to use an accelerated or straight-line method over the regular recovery period. Under the Act, the carryover period for operating losses is extended to 15 years. Net operating losses of a financial institution are carried back 10 years and forward 5 years as under prior law. The carryover period for Cuban expropriation losses remains at 20 years.

7. Earnings and profits

Distributions by a corporation to its shareholders are taxable as dividends only to the extent the distribution is out of current or accumulated earnings and profits. Earnings and profits for U.S. corporations were

computed, under prior law, using straight-line depreciation over the useful life of the property. The 20-percent ADR useful life variance could be used to determine the useful life for this purpose. Under the Act, earnings and profits for U.S. corporations are based on straight-line depreciation over extended recovery periods as set forth below:

Property	*Extended recovery period*
3-year property	5 years
5-year property	12 years
10-year property	25 years
15-year property	35 years

If, to compute the recovery deduction under sec. 168, a taxpayer uses a recovery period longer than the applicable extended recovery period described above, the taxpayer must use such longer period in lieu of the regular extended period to compute earnings and profits.

8. Depreciation of assets held outside the United States

Property used outside the United States for more than half the taxable year generally is considered a foreign asset. The investment tax credit generally is not allowed for such property (sec. 48(a)(2)). However, railroad rolling stock owned by a domestic railroad and used within and without the United States is not considered a foreign asset, even if it is used outside the United States for more than half the taxable year.

Under prior law, foreign assets were depreciated using useful lives based on facts and circumstances or the guideline lives under the ADR system, but the 20-percent useful life variance under ADR could not be used. Accelerated methods of depreciation generally could be used with respect to such property.

The Act provides that foreign personal property is depreciated using the 200-percent declining balance method, changing to the straight-line method over the ADR midpoint life in effect for the property on Jan. 1, 1981, or 12 years if no ADR midpoint life is in effect at such time. Taxpayers have the option to use the straight-line method over the regular recovery period (ADR midpoint life or 12 years, whichever is applicable) or an optional recovery period. Foreign real property can be depreciated over 35 years using the 150-percent declining balance method, changing to the straight-line method, or the straight-line method over 35 or 45 years.

The Act also provides that railroad rolling stock used within and without the United States is not treated as a foreign asset, whether it is owned by a domestic railroad or other U.S. person. However, this provision does not apply to rolling stock not owned by a domestic railroad if it is leased to a foreign person for periods aggregating more than 12 months out of any 24-month period.

9. Add-on minimum tax and maximum tax

A 15-percent minimum tax is imposed on a portion of a taxpayer's items of tax preference. Accelerated depreciation on leased personal property is an item of tax preference for taxpayers other than corporations (but including subchapter S corporations and personal holding companies). Under prior law, accelerated depreciation on real property is an item of tax preference for all taxpayers. Under prior law, the amount of the preference item was the excess of depreciation taken over what would have been allowable using the straight-line method over the property's useful life (ADR midpoint life for property depreciated under the ADR system).

Under the Act, accelerated depreciation is an item of tax preference for only individuals, subchapter S corporations, and personal holding companies.[1] The amount of the tax preference item for accelerated depreciation is the excess of the depreciation taken over the amount that would have been allowable using the straight-line method over prescribed periods as set forth below:

Property	*Prescribed period*
3-year property	5 years
5-year property	8 years
10-year property	15 years
15-year property	15 years
15-year personal property	22 years

10. Regular investment credit

a. Eligibility for the credit. The regular investment credit applies to tangible personal property and other tangible property used in connection with manufacturing, production and certain other activities not including distribution. Petroleum storage facilities were ineligible under prior law unless used in connection with production. Property used predominately outside the United States is not eligible. Although there is an exception from the foreign use rule permitting the credit for railroad rolling stock of a domestic railroad that was used within and without the United States, railroad rolling stock of other persons used within and without the United States was not eligible under prior law.

The Act adds to eligible property facilities used for storage of petroleum and its primary products, even if used in connection with distribution and not production.

The Act retains the prior law "within and without" foreign use exception for rolling stock of a domestic railroad and adds to that exception rolling stock of other U.S. persons. However, rolling stock owned by a U.S. person other than a domestic railroad and used within and without the United States is not eligible if it is leased for periods aggregating more than 12 months in any 24-month period to a foreign person.

b. Amount of credit. Under prior law, the amount of regular credit was determined as follows:

Estimated useful life (years)	*Credit (%)*
Less than 3	0
3-4	3⅓
5-6	6⅔
7 or more	10

Under the Act, the regular credit amount is as follows:

Recovery period (years)	*Credit (%)*
3	6
5, 10 and 15	10

c. Used property limitation. Under prior law, only $100,000 of used property was eligible for the investment credit.

The Act raises the limitation to $125,000 for 1981 through 1984 and to $150,000 in 1985.

d. Recapture of credit. Under prior law, the credit was recomputed on early disposition of property as if the actual useful life had been used to determine the amount of credit.

Under the Act, the credit is recomputed on early disposition by allowing a 2-percent credit for each full year the property is held. Thus, no recapture is required for eligible 5-year, 10-year, or 15-year property actually held for at least 5 years, or for eligible 3-year property held at least 3 years.

e. Carryover of credit. Under prior law, unused investment credit could be carried back 3 years and forward 7 years. The Act extends the carryover period to 15 years.

11. Normalization rules for public utility property

Under prior law, a public utility could use an accelerated depreciation method only if it also used a normalization method of accounting, unless the company used flow-through accounting for accelerated depreciation in 1969. A public utility that had to normalize accelerated depreciation could use the ADR system only if it normalized certain differences between the ADR useful life and the ratemaking useful life of eligible property. Similarly, a utility that had to normalize accelerated depreciation also had to normalize the investment tax credit. In addition, some utilities not required to normalize accelerated depreciation were required to normalize all or part of the investment credit.

Under the Act, except as provided in relevant transition rules, normalization of accelerated depreciation, useful lives, and the investment credit is mandatory for all public utilities with respect to property depreciated under ACRS. Under transition rules, taxpayers are considered to satisfy the new normalization requirements for depreciation or the investment credit under a rate order that complies with the present law requirements if (1) the rate order was put into effect before the date of enactment of the Act and (2) a superseding rate order determining cost of service is put into effect complying with the new applicable normalization requirement before Jan. 1, 1983.

12. Investment credit at-risk limitation

Under prior law, there was no at-risk limitation on the allowance of investment credits.

Under the Act, the allowance of investment credits is subject to an at-risk limitation. The limitation applies to business activities, the losses from which are subject to limitation under the at-risk rules of sec. 465, engaged

[1] The elimination of the tax preference item for accelerated depreciation of real property for corporations other than subchapter S corporations and personal holding companies is a technical error and was not intended.

in by individuals, subchapter S corporations, and certain closely held corporations. The investment credit is not allowed with respect to amounts invested in qualifying property to the extent the invested amounts are not at risk, within the meaning of sec. 465(b) (without regard to subsection (b)(5)).

The Act contains an exception for certain qualified lenders and direct or guaranteed Federal, State or local government loans, if the taxpayer has a minimum 20-percent at-risk investment in the property. Qualified lenders include banks, savings and loan institutions, credit unions, insurance companies, pension trusts and unrelated third parties engaged in the business of loaning money. For this exception, the lender must be unrelated to the borrower, the promoter, and the seller. In addition, the borrower must be unrelated to the seller.

The Act also contains a safe harbor rule for certain loans related to certain energy property. This special safe harbor rule applies only to solar or wind energy property, recycling equipment, qualified hydroelectric generating property, biomass property, equipment for converting alternative substances into alcohol fuels, geothermal equipment, and to ocean thermal energy equipment. The special safe harbor rule also applies to energy property which comprises a system for using the same energy source for the sequential generation of electrical power, mechanical shaft power, or both, in combination with steam, heat, or other forms of useful energy.

Amounts borrowed with respect to these types of property would be considered, under certain circumstances, at risk, even though such amounts are not otherwise considered at risk under the Act. In order to qualify under the safe harbor, the taxpayer must have a minimum 25-percent at-risk investment in the property. In addition, any nonrecourse financing for the property (other than financing by a qualified lender that is considered at risk) must be a level payment loan. A level payment loan is a loan repaid in substantially equal installments which include both principal and interest. If the taxpayer does not make adequate repayments of loan principal, some of the credit allowed will be recaptured, and additional interest added to the increase in tax, determined as if the increase in tax were for the taxable year in which the property was placed in service.

13. Qualified progress expenditures

Under prior law, the investment credit was available for qualified progress expenditures made for property with a 2-year normal construction period and at least a 7-year useful life.

The Act repeals the 7-year useful life requirement. Thus, the amount of credit allowed with respect to progress expenditures will be determined in accordance with the recovery period the taxpayer expects the property to have when the property is placed in service.

14. Leasing

Under prior IRS guidelines, a transaction was characterized as a lease if: (1) the lessor's minimum at-risk investment in the property throughout the lease term was 20 percent of cost; (2) the lessor had a positive cash flow and a profit from the lease independent of tax benefits; (3) the lessee did not have a right to purchase the property at less than fair market value; (4) the lessee did not have an investment in the lease and does not lend any of the purchase costs to the owner, and is the user of the property at the end of the lease term by a person other than the lessee must be commercially feasible to the lessor.

The Act creates a safe harbor that guarantees that a transaction will be characterized as a lease for purposes of allowing investment credits and cost recovery allowances to the nominal lessor. To come within the safe harbor, both the lessor and the lessee must elect affirmatively to treat the lessor as the owner of the property. The lessor must be a corporation, a partnership of corporations, or a grantor trust, the grantor and beneficiaries of which are all corporations. At all times during the term of the lease and at the time that the property is in service, the lessor must have a minimum "at risk" investment of not less than 10 percent of the adjusted basis of the property. In addition, the term of the lease (including all extensions) cannot exceed the greater of (1) 90 percent of the useful life of the property under sec. 167 or (2) 150 percent of the present class life (ADR midpoint as of Jan. 1, 1981).

Only property that is new sec. 38 property (or certain mass commuting vehicles) may come within the safe harbor rules. The leased property must be leased within 3 months after its acquisition or, in the case of a sale-leaseback transaction, it must purchased by the lessor within 3 months of the lessee's acquisition for a purchase price that does not exceed the adjusted basis of the property in the hands of the lessee at the time of the lessor's purchase.

If a transaction meets the requirements above, the parties will be treated as lessor and lessee without regard to (1) whether the lessor or lessee must take into account tax benefits to derive a profit or cash flow from the transaction, (2) the fact that the lessee retains title and the burdens, benefits, and incidents of ownership, (3) whether a person other than the lessee may use the property at the end of the lease, (4) the fact the property may be purchased at the end of the lease at a fixed or determinable price that is more or less than its fair market value at that time, (5) the fact the lessee has provided financing or has guaranteed financing (other than for the lessor's minimum 10 percent investment), and (6) the fact an obligation of any person is subject to a contingency or offset agreement.

15. Effective dates and phase-in provisions

In general, the capital cost recovery provisions apply to property placed in service after Dec. 31, 1980. Although there is no phase-in period, the most accelerated method of depreciation for personal property is not available until 1986. In general, the rules for extension of the carryover period for operating losses apply for operating losses in taxable years ending after Dec. 31, 1975. A special rule applies for losses of a former REIT. The effective dates for extension of the carryover periods for various credits are as follows:

(1) Investment credit and WIN credits.—Unused credit years ending after Dec. 31, 1973.

(2) New employee credit.—Unused credit years ending after Dec. 31, 1976.

(3) Alcohol fuel creits.—Unused credit years ending after Sept. 30, 1980.

The at-risk rule for the investment credit applies to property placed in service on or after Feb. 19, 1981, except for property acquired by the taxpayer pursuant to a binding contract entered into on or before Feb. 18, 1981. A technical amendment to sec. 46(e) relating to investment credit for noncorporate lessors applies to leases entered into after June 25, 1981. The rules relating to railroad rolling stock apply for taxable years beginning after Dec. 31, 1980.

Special rules are provided to prevent the taxpayer from bringing its property used during 1980 (pre-1981 property) within the system by certain post-1980 transactions (i.e., "churning" transactions). Similar rules are provided to prevent the taxpayer from taking advantage of the increased recovery percentages available after 1984 for its property used before 1985 (pre-1985 property). Under these antichurning rules ACRS will not apply to personal property in use during 1980 unless the property is transferred after 1980 in a transaction in which the owner and user (if different) change. Also ACRS does not apply to personal property leased back to a person that owned or used the property during 1980 or to a person related to that person.

For the antichurning rules, a corporation is not a related person to the taxpayer if either (1) the person is a distributing corporation in a transaction described in sec. 334(b)(2)(B) and 80 percent of the stock is acquired by purchase after Dec. 31, 1980, by the taxpayer or (2) if the person is a distributing corporation in a complete or partial liquidation to which sec. 331 applies and 80 percent of the stock of that corporation is acquired by purchase by one or more taxpayers or by persons related to the taxpayer after Dec. 31, 1980.

C. REHABILITATION EXPENDITURES

1. Tax credit for rehabilitation expenditures

Under prior law, the 10-percent investment tax credit (and additional energy credit) was available for expenditures to rehabilitate a building that is at least 20 years old. The credit allowed did not reduce the basis of the property for purposes of depreciation. In lieu of the investment credit, the taxpayer could elect with respect to rehabilitation of a certified historic structure to amortize the expenditures over a 60-month period (sec. 191).

Under the Act, the 10-percent regular investment credit (and the additional energy credit) for rehabilitation expenditures and the 60-month amortization provision for cetified historic rehabilitation expenditures are replaced by a 3-tier investment credit. The credit is 15 percent for structures at least 30 years old, 20 percent for structures at least 40 years old, and 25 percent for certified historic structures. No credit is allowed for rehabilitation of a building (other than a certified historic structure) less than 30 years old.

The 15- and 20-percent credits are limited, as under prior law, to nonresidential buildings. However, the 25-percent credit for certified historic rehabilitation is available for both nonresidential and residential buildings. These credits are available only if the taxpayer elects to use the

straight-line method of cost recovery with respect to rehabilitation expenditure expenditures. In addition, there must be a substantial rehabilitation of the building to qualify for the credit.

For rehabilitation credits other than the credit for certified historic rehabilitations, the basis of the property must be reduced by the amount of the credit allowed. If subsequently there is a recapture of the credit, the resulting increase in tax (or adjustment in carrybacks and carryovers) will increase the basis of the building immediately before the recapture event.

No credit is available for a certified historic structure if approval of the rehabilitation is not obtained from the Secretary of Interior. The Act treats a noncertified building in an historic district as a certified historic structure for this purpose unless the taxpayer obtains a certification from the Secretary of Interior that it is not of historic significance to the district. This changes the prior law rule under which a building in an historic district was not a certified historic structure unless the Secretary of the Interior took action to designate the property as being of historic significance to the district.

Under the Act, the prior law rule denying investment credit for property leased to tax-exempt organizations (sec. 48(a)(4)) or governmental units (sec. 48(a)(5)) does not apply to the portion of the basis of the building attributable to qualified rehabilitation expenditures. This corrects a clerical error in the enrollment of the Miscellaneous Revenue Act of 1980. Due to the error, this provision was omitted from the Act.

The Act applies to expenditures made after Dec. 31, 1981. Rehabilitation expenditures which are paid or incurred both prior to Jan. 1, 1982, and after that date, can qualify for the prior law credit of 10 percent for buildings over 20 years old, or for the credits under the Act after Dec. 31, 1981, for other qualifying buildings. Thus, some expenditures may be subject to two different credit rates as a rehabilitation is completed. For a certified historic structure the taxpayer may use either the prior law 10-percent credit or 60-month amortization for pre-1982 expenditures, but is allowed only the 25-percent credit for post-1981 expenditures. The rule permitting a rehabilitation credit for property leased to tax-exempts applies to uses after July 29, 1980.

2. Demolition of historic structures

Under prior law, buildings constructed or reconstructed at the site of a demolished or substantially altered certified historic structure had to be depreciated using the straight-line method over its useful life (sec. 167(n)). Demolition costs had to be capitalized as part of the basis of land and, thus, could not be deducted as a loss or depreciated if the structure was acquired to be demolished (sec. 280B).

The Act retains the loss deduction prohibition of present law, but repeals the straight-line depreciation requirement. The provision applies to expenditures made after Dec. 31, 1981.

D. INCENTIVES FOR RESEARCH AND EXPERIMENTATION

1. Tax credit for research and experimentation

Under present law, a taxpayer may elect to deduct currently the amount of research or experimental expenditures incurred in connection with the taxpayer's trade or business, or may elect to amortize certain research costs over a period of 60 months or more (sec. 174). These rules apply to the costs of research conducted by the taxpayer and, in general, to expenses paid for research conducted on behalf of the taxpayer by a research firm, university, etc. Treasury regulations define qualifying expenditures to mean "research and development costs in the experimental or laboratory sense," and provide illustrations of qualifying and nonqualifying expenditures.

The Act provides a 25-percent tax credit for certain research and experimental expenditures paid in carrying on a trade or business of the taxpayer, but only to the extent that current year expenditures exceed the average amount of research expenditures in a base period (generally, the preceding 3 taxable years). Subject to certain exclusions, the Act adopts the definition of research used for purposes of the special income tax deduction rules under sec. 174.

Under the Act, research expenditures qualifying for the new incremental credit consist of (1) "in-house" expenditures for research wages and supplies, plus certain lease or other charges for research use of computers, laboratory equipment, etc.; (2) 65 percent of amounts paid (e.g., to a research firm or university) for contract research; and (3) 65 percent of corporate grants for basic research to be performed by universities or certain scientific research organizations (or of grants to certain funds organized to make basic research grants to universities).

The credit under the Act applies to research expenditures made after June 30, 1981, and before 1986.

2. Charitable contributions of newly manufactured equipment to universities for research

Under present law, the amount of charitable deduction for a contribution of inventory or other ordinary-income property generally is limited to the amount of the taxpayer's basis in the property. An exception is provided for corporate contributions of certain property for use in the care of the needy, the ill, or infants; in such case, 50 percent of any appreciation plus the basis (but not more than twice the basis may be deducted.

The Act allows a deduction equal to the taxpayer's basis plus 50 percent of any appreciation (but not to exceed twice the basis) for qualified corporate contributions, by the manufacturer, of new scientific equipment or apparatus to a college or university for research or experimentation, including research training, in the United States in the physical or biological sciences. This provision applies to qualified charitable contributions made after the date of enactment of the Act.

3. Allocation of research expenditures to domestic income

Taxpayers must allocate and apportion research and experimentation expenditures between their domestic and foreign source income. To the extent that such expenditures are allocated to foreign source income, the taxpayers foreign tax credit limitation is reduced, which may reduce utilization of foreign tax credits. Other results also flow from the allocation.

The Act provides that for 2 years, taxpayers must allocate or apportion all research and experimental expenditures paid or incurred in activities conducted in the United States to U.S. source income. The Treasury is required to study the impact of its allocation regulations on domestic research and development and on the foreign tax credit.

The provision is effective for the first 2 taxable years of a taxpayer beginning after the date of enactment of the Act.

E. SMALL BUSINESS PROVISIONS

1. Accumulated earnings credit

Under present law, an accumulated earnings tax is imposed on earnings accumulated in a corporation to avoid income tax on the corporation's shareholders. In computing the tax base, a credit (of not less than $150,000) is allowed for earnings retained for the reasonable needs of the business.

The Act increases the minimum accumulated earnings credit to $250,000 except for service corporations in health, law, engineering, architecture, accounting, actuarial science, performing arts and consulting. The provision is effective for taxable years beginning after Dec. 31, 1981.

2. Subchapter S corporations

Under present law, a subchapter S corporation may not have more than 15 shareholders and, generally, trusts may not be shareholders.

The Act increases the number of permitted shareholders to 25 and allows "sec. 678" trusts to be shareholders. In addition, under the Act the sole income beneficiary of a trust which distributes all its income currently can elect to be treated as the owner, under sec. 678, of the stock of any subchapter S corporation held by the trust, and the trust will be eligible as a shareholder of that subchapter S corporation. The income beneficiary must be a U.S. citizen or resident, and must be beneficiary for his life unless the corpus of the trust is to be distributed to the income beneficiary upon termination of the trust. The election under this section may be made retroactive for up to 60 days.

The provision is effective for taxable years beginning after Dec. 31, 1981.

3. LIFO inventory and small business accounting

Taxpayers with inventories must use accrual accounting rather than cash accounting. LIFO is a method of accrual accounting that, during periods of inflation results in the highest cost goods being deducted from income, thus, producing low taxable income. Dollar-value LIFO is an advantageous method of computing LIFO inventories but because of its inherent complexity it is considered by some, especially small businessmen, as unworkable.

Under the Act, businesses with average gross receipts of less than $2 million for the 3 years (ending with the taxable year) may elect one inventory pool for purposes of dollar-value LIFO inventory accounting. Also, taxpayers electing LIFO will have 3 years (beginning with the year of the election to LIFO) to take back into income inventory writedowns taken in years prior to the year of the LIFO election. The Secretary shall also prescribe regulations providing for the simplification of LIFO inventory accounting through the use of published Government indexes.

Also under the Act, the Secretary of the Treasury is directed to conduct a full and complete study of methods of tax accounting for inventory (including but not limited to the LIFO method and the cash receipts and disbursements method) with a view toward the development of simplified methods. The Secretary is also directed to submit to the Committee on Ways and Means of the House of Representatives and to the Committee on Finance of the Senate a report on this study, together with such recommendations as he deems appropriate, by Dec. 31, 1982.

F. WINDFALL PROFIT TAX AND OTHER ENERGY PROVISIONS

1. Royalty owners credit and exemption

Qualified royalty owners were allowed a credit (or refund) of up to $1,000 against the windfall profit tax imposed on their royalty oil during calendar year 1980.

The Act makes the royalty owner credit available for calendar year 1981 and increases it from $1,000 to $2,500.

For 1982 and subsequent years, the Act provides a limited exemption from the windfall profit tax for specified amounts of royalty production. For 1982 through 1984, the exemption is 2 barrels a day; starting in 1985 the exemption is 3 barrels a day.

2. Producer exemption

Independent producers are eligible for reduced windfall profit tax rates on up to 1,000 barrels a day of tier 1 and tier 2 oil. The reduced rate applicable to an independent producer's tier 2 oil (including stripper oil) is 30 percent rather than 60 percent.

The Act exempts from the windfall profit tax, starting in 1983, stripper oil production of independent producers. The Act also provides that stripper oil cannot qualify for this exemption if it is produced from a stripper well property which has been transferred on or after July 23, 1981, by a producer other than an independent producer.

3. Reduced tax rate on newly discovered oil

Under present law, newly discovered oil is taxed at a 30-percent rate on the difference between its removal price and a severance tax adjustment plus a base price of $16.55 adjusted for grade, quality, location and inflation plus 2 percent.

The Act reduces the tax rate on newly discovered oil from 30 to 15 percent, over 5 years, in accordance with the following schedule:

Year	*Rate (%)*
1982	27.5
1983	25.0
1984	22.5
1985	20.0
1986 and thereafter	15.0

4. Exemption for qualified charities

Under present law, oil production attributable to certain qualifying charitable interests is exempt from the windfall profit tax. A charitable organization for the residential placement, care, or treatment of delinquent, dependent, orphaned, neglected, or handicapped children is not within this exemption.

The Act extends the existing windfall profit tax exemption for qualified charities to oil production attributable to economic interests held by charitable organizations, described in code sec. 170(c)(2), which are organized and operated primarily for the residential placement, care, or treatment of delinquent, dependent, orphaned, neglected, or handicapped children.

5. Production credit for certain gases

Present law allows a credit for the production of specified alternative fuels, including several types of natural gas which are eligible for incentive prices under the Natural Gas Policy Act of 1978 (NGPA). The credit phases out as the price of uncontrolled domestic oil rises from $23.50 to $29.50 a barrel, adjusted for inflation. Because of the phase out based on the price of oil, the credit generally was not available during 1980.

Sec. 107(d) of the NGPA provides that gas production is not eligible for an incentive price if any special tax provision applies and if the producer does not file a price election with the Federal Energy Regulatory Commission within 30 days of enactment of the special tax provision.

The Act provides that no production credit is available unless the taxpayer elects it on the appropriate tax return. This has the effect of allowing the producer to elect the incentive price under the NGPA after the 30-day period has elapsed.

The Act does not change any provision of the NGPA or deal with the FERC's administration of that Act. It is intended, however, that the amendment be administered by Treasury and, to the extent appropriate, by FERC so as to prevent any producer from obtaining the benefits of the production credit and the incentive price

G. CORPORATE RATE REDUCTIONS AND OTHER BUSINESS PROVISIONS

1. Corporate rate reduction

The corporate income tax has been imposed on taxable income under the following schedule:

Taxable income	*Rate (%)*
Less than $25,000	17
$25,000—$50,000	20
$50,000—$75,000	30
$75,000—$100,000	40
Over $100,000	46

The Act reduces the tax rate on taxable income below $50,000 in two steps.

Taxable income	*Rate (%)*
In 1982	
Less than $25,000	16
$25,000—$50,000	19
1983 and later years	
Less than $25,000	15
$25,000—$50,000	18

2. Incentive stock options

Under present law, the taxation of stock options granted by an employer to an employee as compensation is governed by sec. 83. The value of the option constituted ordinary income to the employee when granted only if the option itself has a readily ascertainable fair market value at that time. If the option does not have a readily ascertainable value when granted, it does not constitute ordinary income at that time. Instead, when the option is exercised, the difference between the value of the stock at exercise and the option price constitutes ordinary income to the employee. Ordinary income on grant or on exercise of a stock option is treated as personal service income and, hence, generally is taxed at a maximum rate of 50 percent.

An employer who grants a stock option generally is allowed a business expense deduction equal to the amount includible in the employee's income in its corresponding taxable year (sec. 83(h)).

The Act provides for "incentive stock options," under which there will be no tax consequences when an incentive stock option is granted or when the option is exercised, and the employee will be taxed at capital gains rates when and if he sells the stock received on exercise of the option. Similarly, no business expense deduction will be allowed to the employer with respect to an incentive stock option.

The term "incentive stock option" means an option granted to an individual, for any reason connected with his or her employment, by the employer corporation or by a parent or subsidiary corporation of the employer corporation, to purchase stock of any of such corporations.

To receive incentive stock option treatment, the Act provides that the employee must not dispose of the stock within 2 years after the option is granted, and must hold the stock itself for at least 1 year. If all requirements other than these holding period rules are met, the tax will be imposed on sale of the stock, but gain will be treated as ordinary income rather than capital gain, and the employer will be allowed a deduction at that time.

In addition, for the entire time from the date of granting the option until 3 months (12 months if disabled) before the date of exercise, the option, a parent or subsidiary of that corporation, or a successor corporation. This requirement and the holding period requirements are waived in the case of the death of the employee.

For an option to qualify as an "incentive stock option", the following conditions must be met:

1. The option must be granted under a plan specifying the number of shares of stock to be issued and the employees or class of employees to receive the options. This plan must be approved by the stockholders of the corporation within 12 months before or after the plan is adopted.

2. The option must be granted within 10 years of the date the plan is adopted or the date the plan is approved by the stockholders, whichever is earlier.

3. The option must by its terms be exercisable only within 10 years of the date it is granted.

4. The option price must equal or exceed the fair market value of the stock at the time the option is granted. This requirement will be deemed satisfied if there has been a good faith attempt to value the stock accurately, even if the option price is less than the stock value.

5. The option by its terms must be nontransferable, other than at death and must be exercisable during the employee's lifetime only by the employee.

6. The employee must not, immediately before the option is granted, own stock representing more than 10 percent of the voting power or value of all classes of stock of the employer corporation or its parent or subsidiary. However, the stock ownership limitation will be waived if the option price is at least 110 percent of the fair market value (at the time the option is granted) of the stock subject to the option and the option by its terms is not exercisable more than 5 years from the date it is granted.

7. The option by its terms is not to be exercisable while there is outstanding any incentive stock option which was granted to the employee at an earlier time. For this purpose, an option which has not been exercised in full is outstanding for the period which under its initial terms it could have been exercised. Thus, the cancellation of an earlier option will not enable a subsequent option to be exercised any sooner. Also, for this purpose an option is considered to retain its original date of grant even if the terms of the option or the plan are later amended to qualify the option as an incentive stock option.

8. In the case of options granted after 1980, the terms of the plan must limit the amount of aggregate fair market value of the stock (determined at the time of the grant of the option) for which any employee may be granted incentive stock options in any calendar year to not more than $100,000 plus the carryover amount. The carryover amount from any year after 1980 is one-half of the amount by which $100,000 exceeds the value (at time of grant) of the stock for which incentive stock options were granted in such prior year. Amounts may be carried over 3 years. Options granted in any year use up the $100,000 current year limitation first and then the carryover from the earliest year.

The Act provides that stock acquired on exercise of the option may be paid for with stock of the corporation granting the option. The difference between the option price and the fair market value of the stock at the exercise of the option will not be an item of tax preference.

Additional cash or other property may be transferred to the employee at the time the option is exercised, so long as such property is subject to inclusion in income under the provisions of sec. 83.

An option will not be disqualified because of the inclusion of any condition not inconsistent with the qualification requirements.

The Act will apply to options granted after Jan. 1, 1976, and exercised after Dec. 31, 1980, or outstanding on such later date.

However, in the case of options (including qualified options) granted before Jan. 1, 1981, an option is an incentive stock option only if the employer elects such treatment for an option. The aggregate value (determined at time of grant) of stock for which any employee may be granted incentive stock options prior to 1981 shall not exceed $50,000 per calendar year and $200,000 in the aggregate.

In the case of an option granted after Jan. 1, 1976, and outstanding on the date of enactment, the option terms (or the terms of the plan under which the option was granted) may be changed, or shareholder approval obtained, to conform to the incentive stock option rules, within 1 year of the date of enactment, without the change giving rise to a new option requiring the setting of an option price based on a later valuation date.

All such changes relate back to the time of granting the original option. For example, if the option price of a 10-year option granted in 1978 is increased during the 1 year after date of enactment to 100 percent (110 percent, if applicable) of the fair market value of the stock on the date the option was granted in 1978, the price requirement will be met. Likewise, if the term of an option held by a 10-percent shareholder is shortened to 5 years from the date the option was granted, the 10-percent stock ownership limitation will not apply.

3. Extension and modification of targeted jobs tax credit

Under present law, the targeted jobs tax credit, which applies to eligible trade or business wages paid before Jan. 1, 1982, is available on an elective basis for hiring individuals from one or more of seven target groups. In general, the credit is equal to 50 percent of the first $6,000 of first-year wages and 25 percent of the first $6,000 of second-year wages. Qualified first-year wages are limited to 30 percent of FUTA wages (the first $6,000 per calendar year) for all employees.

In the case of trade or business employment, taxpayers are allowed a WIN tax credit equal to 50 percent of qualified first-year wages and 25 percent of qualified second-year wages paid to WIN registrants and AFDC recipients. For employment other than in a trade or business, the credit is 35 percent of qualified first-year wages.

The Act extends and modifies the targeted jobs credit as follows:

Extension and eligible wages. The Act provides that the full credit is available for targeted employees who begin work before Jan. 1, 1983. The provision limiting qualified first-year wages to 30 percent of FUTA wages is repealed.

Targeted groups. AFDC recipients and WIN registrants are added as a targeted group, and the WIN credit is terminated. Eligible cooperative education students are limited to those who are economically disadvantaged, effective for wages paid after Dec. 31, 1981. The age limitation for Vietnam veterans (under age 35) is eliminated, the employees laid off from public service employment funded by CETA are made eligible for the credit.

Changes in certification requirements. Certifications issued or requested after the individual begins work are invalid, and certifications based on false information provided by the employee are revoked prospectively. These requirements generally apply to all individuals, regardless of the date they begin work for their employer. However, for an individual, other than a cooperative education student, who began work earlier than 45 days before the date of enactment, the certification has to have been requested or received before July 23, 1981. For an individual who begins work for the employer during the 90-day period beginning with the date 45 days before the date of enactment or for a cooperative education student who begins work before the end of this period, the certification must be requested or received before the last day of this 90-day period.

In addition, certifications that individuals are members of economically disadvantaged families are valid for a period of 45 days; certification and marketing are to be performed by State employment security agencies; and the credit is not allowed for rehires.

Hiring of relatives. The credit is denied for hiring relatives of the employer.

Authorization for administrative expenses. For fiscal year 1982, $30 million of appropriations is authorized for program administration, of which $5 million is to be used for a quality control program.

4. Motor carrier operating rights

Taxpayers are not allowed a loss deduction for the diminution in the value of a license or permit if the license or permit continues to have value as a right to carry on a business.

Under the Act, an ordinary deduction is allowed ratably over a 60-month period for the adjusted bases of motor carrier operating authorities held by the taxpayer on July 1, 1980. The Act provides a special stock acquisition rule for cases in which a corporation acquired the stock of another corporation that directly or indirectly held an operating authority. The provision applies to taxable years ending after June 30, 1980.

5. Bad debt deduction of commercial banks

Under present law, commercial banks compute their bad debt deductions under either the experience method or the percentage of outstanding loans method (sec. 585). Under the Tax Reform Act of 1969, the percentage of outstanding loans method is phased out over an 18-year period. Under the phase-out of the method, bad debt deductions generally are permitted to the extent necessary to increase the bad debt reserve to the following percentages of eligible outstanding loans: 1969 to 1975, 1.8 percent; 1976 to 1981, 1.2 percent; and 1982 to 1987, 0.6 percent. After 1987, the bad debt deduction of commercial banks is to be computed under the experience method.

The Act provides that the applicable percentage under the percentage of eligible loans method is to be 1.0 percent for taxable years beginning in 1982. For years after 1982, and before 1988, the applicable percentage will continue to 0.6 percent.

6. Reorganizations involving financially troubled thrift institutions

Under present law, a tax-free merger or other reorganization is permitted only if shareholders of the acquired corporation acquire stock in the acquiring corporation in the transaction. This restriction is a nonstatutory requirement generally described as the "continuity of interest" requirement. Net operating losses of the acquired corporation in a reorganization are restricted where the shareholders of the acquired corporation are not shareholders of the surviving corporation (sec. 382(b)). Distributions by a domestic building and loan association from its bad debt reserve are

recaptured as ordinary income (sec. 593(a)). Contributions to a corporation are excluded from income (sec. 118) but, when made by a nonshareholder, require a reduction in the basis of the corporation's property (sec. 362(c)).

The Act amends the reorganization provisions to permit, in the case of a mutual savings bank, a domestic building and loan association, or a cooperative bank (i.e., a thrift institution to which sec. 593 applies), a transaction to qualify as a reorganization even though the shareholders of the transferor do not receive stock or securities in the acquiring corporation. The Act applies only to thrift institutions and only after certification by the Federal Home Loan Bank Board, the Federal Savings and Loan Insurance Corporation, or, where neither has supervisory authority, an equivalent State authority that one of the grounds in sec. 1464(d)(6)(A), (i), (ii), or (iii) of 12 U.S.C. exists with respect to the transferor or, without action by the appropriate agency, will exist in the near future. The Act requires that substantially all the assets of the transferor be acquired by the transferee and that substantially all of the liabilities of the transferor, including deposits, before the transfer become liabilities of the transferee.

The Act provides that in applying sec. 382(b) to operating loss carryovers to the surviving corporation after a reorganization of a thrift institution which has been certified by the appropriate agency as described above, deposits in the acquired corporation which become deposits in the transferee are treated as stock of both corporations. Deposits in the transferee are also treated as stock for this purpose.

The Act provides that distributions out of excess bad debt reserves in redemption of the principal amount of an interest of the Federal Savings and Loan Insurance Corporation in the distributing domestic building and loan association received in exchange for financial assistance is not subject to recapture under sec. 593(e).

The Act excludes from income of a building and loan association all money or property contributed to the association by the Federal Savings and Loan Insurance Corporation under its financial assistance program without any reduction in the basis of property.

7. Tax treatment of mutual savings banks that convert to stock associations

Under present law, building and loan associations, cooperative banks, and nonstock mutual savings banks compute their bad debt deduction under a special set of rules (sec. 593). Under one of these rules, called the percent of taxable income method, these institutions are allowed a bad debt deduction equal to 40 percent of the institution's taxable income (computed without regard to the bad debt deduction). However, in order to qualify for the full amount of this deduction, at least 82 percent of its assets in the case of a building and loan association or cooperative bank, or 72 percent of its assets in the case of a mutual savings bank, must be invested in certain assets (hereafter called "qualified assets").

Present law also provides rules which recapture excess bad debt deductions of building and loan associations when there are dividends in excess of post-1951 earnings and profits or when there are liquidations or redemptions of stock (sec. 593(e)). Finally, present law permits mutual savings banks to compute the tax on their life insurance business as if the life insurance business was in a separate corporation subject to the special rules applicable to life insurance companies (sec. 594).

The Act makes two changes which are designed to facilitate the conversion of mutual savings banks into stock associations. First, the Act provides that a stock association which is subject to the same regulation as a mutual savings bank is to be treated as a mutual savings bank and, thus, is eligible to compute its bad debt deduction under sec. 593. However, consistent with the treatment of building and loan associations which may be organized as stock associations, such stock associations would compute their bad debt deduction under the percentage of eligible loan method under the same rules applicable to building and loan associations (i.e., 82 percent of their assets would have to be invested in qualified assets in order to receive the full 40-percent deduction). Similarly, the Act requires recapture of excess bad debt deductions by such stock associations in the same manner as building and loan associations (sec. 593(e)).

Second, the Act extends the special rule under which mutual savings banks can compute their tax on life insurance business as if it were a separate corporation to stock associations which are regulated as mutual savings banks. The Act also clarifies that amounts paid to depositors of such stock associations are deductible to the same extent as mutual savings banks (sec. 591).

H. SAVINGS INCENTIVES PROVISIONS

1. Partial dividend and interest exclusion

Under present law, individuals may exclude from income up to $200 ($400 on a joint return) of dividends and interest earned from domestic sources in 1981 and 1982. After 1982, only the $100 per taxpayer dividend exclusion of prior law will be available.

The Act repeals present law after 1981 and reinstates the $100 dividend exclusion of prior law for 1982 and subsequent years; however, the $100 per taxpayer limitation for the reinstated dividend exclusion is replaced by a limitation of $100 per separate return and $200 per joint return.

Effective in 1985, the Act provides for a 15-percent net interest exclusion on up to $3,000 of net interest ($6,000 on a joint return). For taxpayers who itemize deductions, interest is eligible for the percentage exclusion only to the extent it exceeds the taxpayer's qualified interest expense. Qualified interest expense is interest allowed other than interest paid on a home mortgage or in connection with a trade or business.

2. Tax-exempt savings certificates

Individuals may exclude $200 ($400 on a joint return) of interest and dividends from income in 1981 and 1982 under present law.

The Act provides tax exemption for an aggregate of $1,000 ($2,000 on a joint return) for interest received on a qualified savings certificate. Certificates are 1-year obligations and may be issued between Oct. 1, 1981, and Dec. 31, 1982, by qualified depository institutions (banks, thrift institutions, and credit unions). The certificates must pay interest at rates equal to 70 percent of the rate on the most recently issued 52 weeks Treasury bill. Seventy-five percent of the proceeds must be used for residential financing and agricultural loans, except for credit unions which are limited in the amount of savings certificates they may issue. Residential financing includes 2, 3, and 4 family residences and loans on stock of a cooperative housing corporation.

Interest (other than a qualified savings certificate) will not be eligible for exclusion after 1982, and the dividend exclusion will be limited to $100 ($200 on a joint return). (See, however, the description of the net interest exclusion under item 1, above.)

3. Individual retirement accounts

In the case of an individual who is not an active participant in an employer-sponsored plan, the annual contribution limit is raised from the lesser of $1,500 or 15 percent of compensation to the lesser of $2,000 or 100 percent of compensation. The limit for a spousal IRA is increased from $1,750 to $2,250, and the present-law requirement that contributions under a spousal IRA be equally divided between the spouses is deleted.

In the case of an employee who is an active participant is a plan, a deduction is allowed of up to $2,000 for contributions to an IRA or for voluntary contributions to the plan. The voluntary contributions and earnings thereon under a plan are subject to IRA-type rules, except that (1) distributions starting at age 70½ are not mandated and (2) rollovers may be made to an IRA with regard to the present law rule limiting rollovers to one per year.

Under the Act, benefits under a qualified plan (including deductible employee contributions and earnings thereon) are taxed only when paid to the employee or a beneficiary and are not taxed if merely made available. As under present law, if benefits are paid with respect to an employee to a creditor of the employee, a child of the employee, etc., the benefits paid would be treated as if paid to the employee.

Under present law, individuals generally may self-direct IRA investments or investments under an account in a qualified plan. Under the Act amounts invested in collectibles (antiques, art, gems, stamps, etc.) under an IRA or a self-directed account in a qualified plan are treated as distributions for income tax purposes.

Under the Act, the proceeds of a redeemed U.S. retirement bond which is distributed under a qualified bond purchase plan may be rolled over, tax-free, to an IRA. U.S. retirement bonds purchased for an employee may be redeemed only after the employee attains age 59½, dies or becomes disabled. Also, the Act clarifies the treatment of IRA retirement bonds acquired in a tax-free rollover.

In addition, the Act provides that a divorced spouse is allowed a deduction for contributions to a spousal IRA established by the individual's former spouse at least 5 years before the divorce if the former spouse contributed to the IRA under the spousal IRA rules for at least 3 of the 5 years preceding the divorce. If these requirements are met, the limit on the divorced spouse's IRA contributions for a year is not less than the lesser of (1) $1,125, or (2) the sum of the divorced spouse's compensation and alimony includible in gross income.

4. Self-employed retirement savings (Keogh plans)

The deduction limit for employer contributions to a defined contribution Keogh plan, to a defined contribution plan maintained by a subchapter S corporation, or to a simplified employee pension (SEP) is increased from $7,500 to $15,000. The 15-percent limit on contributions is not changed. To provide a similar increase in the level of benefits permitted under a defined benefit Keogh or subchapter S corporation plan, the compensation taken into account in determining permitted annual benefit accruals is increased from $50,000 to $100,000.

The Act also increases the amount of compensation which may be taken into account to determine contributions to a Keogh plan, to a subchapter S plan, or to a SEP. Under the Act, the includible compensation limit is increased from $100,000 to $200,000. However, if annual compensation in excess of $100,000 is taken into account, the rate of employer contributions for a plan participant who is common-law employee cannot be less than the equivalent of 7½ percent of that participant's compensation.

The Act also extends to all partners the present-law rule under which a loan from a Keogh plan to an owner-employee or his use of an interest in the plan as security for a loan is treated as a distribution.

In addition, the Act permits (1) the penalty-free correction of an excess contribution to a Keogh plan if the excess is withdrawn before the return filing due date and (2) early withdrawals from a terminated Keogh plan by an owner-employee without regard to the 5-year ban on Keogh plan contributions for the owner-employee.

5. Employee stock ownership plans (ESOP's)

Present law provides an investment tax credit for contributions to employee stock ownership plans (ESOP).

The Act terminates, after 1982, the present law investment-based tax credit for ESOP contributions and replaces it with a payroll-based tax credit. The payroll-based credit is allowed for wages paid in the calendar years 1983 through 1987. For calendar years 1983 and 1984, the credit is limited to 0.5 percent of compensation paid to employees under the plan, and to 0.75 percent of such compensation for 1985, 1986, and 1987.

For profit-sharing plans, the present law rule requiring a flow through of voting rights is deleted, effective Jan. 1, 1980. This requirement continues to apply to other defined contribution plans.

6. Dividend reinvestment plans

Under present law, stock dividends received as part of a pro rata distribution to all shareholders are taxable when the dividend is disposed of or sold. Stock distributions that are not on a pro rata basis are taxable at fair market value when the shares are initially received. Distributions are taxable at fair market value when received if the shareholder has the option to receive cash or stock.

The Act provides that shareholders in a domestic public utility corporation who choose to receive a dividend in the form of a common stock dividend, instead of cash or other property, may exclude up to $750 ($1,500 on a joint return) from income.

These shares will have a zero basis, and the full amount will be taxed as a capital gain if sold after a year. If sold within a year, the stock will be taxed as ordinary income. Only individual shareholders are eligible for dividend reinvestment.

The stock must be common stock newly issued for this purpose and valued between 95 and 105 percent of the stock's value immediately before the distribution date. Penalties will be applied to a corporation which purchases its stock for distribution under this plan.

I. ESTATE AND GIFT TAX PROVISIONS

1. Increase in unified credit and reduction in rates

Under present law, estate and gift taxes are unified so that a single progressive rate schedule is applied to cumulative gifts and bequests. Estate and gift tax rates range from 18 percent for the first $10,000 in taxable transfers to 70 percent on taxable transfers in excess of $5 million. Generally, the estate or gift tax liability is determined by first computing the gross estate or gift tax and then subtracting the unified credit to determine the amount of estate of gift tax. The amount of the present unified credit is $47,000. With a unified credit of $47,000, there is no estate or gift tax owed on transfers up to $175,625.

The Act increases the unified credit as follows:

Year of death	Amount of credit	Equivalent amount
1982	$62,800	$225,000
1983	79,300	275,000
1984	96,300	325,000
1985	121,800	400,000
1986	155,800	500,000
1987 and thereafter	192,800	600,000

The Act also reduces the maximum estate and gift tax rate by 5 percentage points a year over a 4-year period from 70 percent to 50 percent beginning in 1982.

2. Marital deduction

The Act eliminates the present quantitative limits on both the gift and estate tax martial deductions so that one spouse can transfer an unlimited amount of property tax-free to the other spouse. In addition, transfers of community property and transfers of certain terminable interests will qualify for the marital deduction. With regard to property held in joint tenancy by spouses with right of survivorship, only one-half of the property will be included in the estate of the first spouse to die. A transition rule will continue present law for marital deduction clauses in wills executed before 30 days after the date of enactment and not subsequently amended to specifically indicate an intent to adopt an unlimited marital deduction.

3. Changes to current use valuation provision

The Act expands the current use valuation provision in several ways:

(1) The present $500,000 limit by which the fair market value of farms, and other business real property can be reduced for estate tax purposes is increased over 3 years to $750,000, as follows:

1981	$600,000
1982	700,000
1983 and thereafter	750,000

(2) The required trade or business use during predeath periods can be that of a member of the decedent's family as well as that of the decedent. This change is retroactive to Jan. 1, 1977.

(3) The material participation requirement for retired and disabled decedents is measured before the beginning of the disability or retirement.

(4) "Active management" by a surviving spouse of a decedent whose estate was eligible for current use valuation with respect to property is treated as material participation in determining whether the spouse's estate qualifies for the provision.

(5) Replacement property acquired in a like-kind exchange within 5 years before death is not automatically ineligible for current use valuation.

(6) Replacement property acquired following an involuntary conversion occurring within 5 years before death is not automatically ineligible for current use valuation.

(7) The election to specially value property can be made on a late return as long as the return is the first return filed. As under present law, the election is irrevocable.

(8) Net share rentals can be used in the formula valuation method for farm real property when no cash rentals are available.

(9) Property transferred to a discretionary trust is eligible for current use valuation, provided all trust beneficiaries are qualified heirs. The change is retroactive to Jan. 1, 1977.

(10) The definition of family member is expanded to include lineal descendants of the surviving spouse who are not descendants of the decedent.

(11) Family membership is redefined to include lineal descendants of an individual's parents rather than his grandparents.

(12) Property purchased from a decedent's estate by a qualified heir can be specially valued in certain circumstances. This change is retroactive to Jan. 1, 1977.

(13) The recapture period is reduced to 10 years (from 15 years).

(14) A 2-year grace period immediately after the decedent's death is provided during which failure by a qualified heir to commence the qualified use does not trigger recapture. The change is retroactive to Jan. 1, 1977.

(15) Active management by surviving spouses, minor and disabled heirs, and full—time students is treated as material participation.

(16) Like-kind exchanges of specially valued real property do not automatically result in imposition of a recapture tax. This change applies to exchanges occurring after Dec. 31, 1981.

(17) The requirement of an election to avoid imposition of the recapture tax in the case of an involuntary conversion of specially valued property is

repealed. This change applies to conversions occurring after Dec. 31, 1981.

(18) If a recapture tax is imposed, an election can be made to stepup (to fair market value as of the decendent's death) the heir's income tax basis in specially valued property. The heir is required to pay interest on the amount of the recapture tax.

(19) Standing timber can be specially valued as an interest in the underlying real property. A recapture tax is imposed when such timber is severed or disposed of within 10 years of death.

4. Gifts made within 3 years of death

In general, the Act provides that sec. 2035(a) (which generally requires that gifts made by a decedent within 3 years of death be included in the decedent's gross estate at their value as of the date of death or alternate valuation date) does not apply to decedents dying after Dec. 31, 1981. However, present law continues to apply to certain types of property covered by sec. 2036, 2037, 2038, 2041, and 2042. In addition, all gifts made within 3 years of death are included for purposes of qualifying for current use valuation, deferred payment of estate tax, qualified redemptions of stock to pay estate tax, and estate tax liens.

5. Installment payment of estate tax attributable to closely held business

The Act combines the more liberal provisions of present law secs. 6166 and 6166A, relating to the deferred payment of estate taxes attributable to interests in closely held businesses, into one provision. The new provision permits deferred payment if interests in closely held businesses exceed 35 percent of the adjusted gross estate. Conforming changes are made to sec. 303, which permits redemption of stock in a closely held business to pay estate taxes, funeral expenses, and administration expenses. The Act also provides that any remaining unpaid estate tax balance will not be accelerated upon the death of the decedent's heir or a subsequent transferee, provided the interests in closely held businesses passes to a member of the heir's family.

6. Disclaimers

The Act provides that a timely transfer of property to the person who would have received it had an effective disclaimer been made under the applicable local law is considered an effective disclaimer for purposes of Federal estate and gift taxes where the other Federal requirements of qualified disclaimers are met.

7. Basis of property received within 1 year of death

The Act provides that the basis of appreciated property acquired by gift within 1 year of death is not adjusted to its fair market value at date of the decedent's death (as is done under present law) if it is returned to the donor (or donor's spouse).

8. Certain charitable contributions

The Act provides that a charitable estate and gift tax will be allowed for a transfer of a copyrightable work of art to a qualified charitable organization, whether or not the copyright itself is simultaneously transferred to the charitable organization.

9. Certain bequests, etc., to minor children

The provision of present law which allows deduction from a parent's gross estate of $5,000 for each year that an orphaned child is below age 21 is repealed.

10. Annual gift tax exclusion

Under the Act, the annual gift tax exclusion is increased from $3,000 to $10,000 per donee ($20,000 in the case of a married couple who elect to split gifts). In addition, an unlimited gift tax exclusion is provided for amounts paid directly to the service provider for the benefit of the donee for medical expenses and school tuition. A transition rule allows present law to continue to apply to existing trusts, which contain provisions referring to the maximum annual exclusion amount.

11. Annual filing of gift tax returns

Under the Act, gift tax returns are required to be filed only on an annual basis, rather than quarterly as is required in some cases under present law.

12. Generation-skipping transfer tax

The Tax Reform Act of 1976 imposed a tax on generation-skipping transfers. A transitional rule exempts from the tax generation-skipping trusts created by wills or revocable trusts in existence on June 11, 1976, if (1) such wills and trusts were not amended after that date to create or increase the amount of a generation-skipping transfer, and (2) the testator or trust grantor dies before Jan. 1, 1982. Under the Act, the Jan. 1, 1982, date contained in the present transitional rule is extended 1 additional year to Jan. 1, 1983.

13. Effective dates

Except as indicated otherwise in the discussion of specific provisions, the changes to the estate tax are effective for estates of decedents dying after Dec. 31, 1981, and the changes to the gift tax are effective for gifts made after Dec. 31, 1981.

J. TAX STRADDLES

1. Gains or losses on straddles

In Revenue Ruling 77-185, the Internal Revenue Service denied deductions for losses on certain partial dispositions of straddles on the grounds that the transactions were incomplete, tax-motivated and not reflective of true economic position. The theory of this ruling is currently in litigation.

The Act marks all commodity futures contracts to market at year end and treats them as if 60 percent of the capital gains and losses on them were long-term and 40 percent were short-term. Net losses under the mark-to-market rule may be carried back 3 years against mark to market gains. Taxpayers may elect to mark their futures to market for the entire 1981 year as if 1982 rates were in effect. Tax due on gains rolled forward from prior years into 1981 may be paid in five annual installments with interest. The first installment payment is due with the taxpayer's 1981 taxes.

In the case of straddles involving property other than futures which are mark-to-market, the Act allows straddle losses only to the extent such losses exceed the unrealized gains on offsetting positions. Disallowed losses are deferred. The wash sale and short sale principles of present law are extended to straddles by regulation. The loss deferral rule applies to actively-traded personal property but not to such property as real estate, stock and short-term stock options. Hedging transactions are excepted from this provision. The provision applies to property acquired and positions established by the taxpayer after June 23, 1981.

2. Interest and carrying charges

Present law allows a current deduction for interest and carrying charges for purchasing or carrying commodity investments. The Act requires that such charges be added to the basis of the commodity if it is part of a straddle. Hedging transactions are excepted from the capitalization rule.

This rule applies to property acquired and positions established by the taxpayer after June 23, 1981.

3. Hedging exception

The Act excepts hedging transactions from the mark-to-market, loss deferral, and capitalization rule. Syndicates are not entitled to the hedging exemption.

4. Characterization of Treasury bills

Under present law, gain and loss on certain governmental obligations (including Treasury bills) issued at discount and payable at a fixed maturity date less than 1 year from issue date are treated as ordinary income and loss. The Act treats such obligations as capital assets and the discount on these obligations as ordinary income.

5. Dealer identification of securities held for investment

Present law required dealers to identify securities held as investments within 30 days of the date of acquisition. The Act requires identification of securities by the close of business on the date of acquisition. Securities acquired after the date of enactment and before Jan. 1, 1982, must be identified by the close of business on the first day after the date of acquisition. Floor specialists are allowed 7 business days to designate stock for which they are registered specialists.

6. Sale or exchange of capital assets

Under present law, for gain or loss to be capital gain or loss, it must result from the sale or exchange of a capital asset. The Act provides that taxable dispositions of capital assets which are commodity-related property are treated as sales or exchanges. This change applies to property acquired after June 23, 1981.

11-054 O - 83 - 5

K. ADMINSTRATIVE PROVISIONS

1. Interest on deficiencies and overpayments

Under present law, the interest rate applicable to deficiencies and overpayments is set by Treasury regulations at 90 percent of the adjusted prime rate for September, and is effective on February 1 of the immediately succeeding year. The interest rate, however, cannot be changed more frequently than every 23 months.

The Act provides that the interest rate is to be set annually at the prime rate. Starting in 1983, changes in the interest rate are to be effective on January 1, rather than on February 1, of the year immediately succeeding that in which the rate is established.

2. Penalties for false withholding allowance certificate

Under present law, a civil penalty of $50 may apply for claiming withholding allowances based on false information. The criminal penalty for willfully failing to supply information, or for willfully supplying false or fraudulent information, in connection with wage withholding is a fine of up to $500 and/or up to one year imprisonment.

The Act increases to $500 the civil penalty for filing false information with respect to wage withholding. The penalty, however, may be waived by the Secretary.

The Act also increases the criminal penalty for willfully failing to supply information, or for willfully supplying falsified information, in connection with wage withholding to $1,000.

These provisions are effective for acts and failures to act after Dec. 31, 1981.

3. Penalty for failure to file information returns

Present law requires taxpayers to file a variety of information returns with the Secretary. Generally, such returns relate to payments to, and transactions with, other persons. The penalty for failure to file most information returns is $1 per return, subject to a maximum of $1,000 for any calendar year. Present law generally does not require a taxpayer who must file an information return to furnish a copy to the person to whom the payment relates. However, such a requirement is imposed as to some information returns.

The provision generally requires that information returns be furnished to the person to whom the payments on the return relate.

The Act also increases the penalty for failure to file most information returns with the Secretary.

The increased penalty is $10 for each return, subject to a maximum penalty of $25,000 for any calendar year. As under present law, the penalty does not apply if the failure is due to reasonable cause and not to willful neglect.

The provision is effective as to returns and statements required to be furnished after Dec. 31, 1981.

4. Penalty for overstated tax deposits

Present law requires periodic deposits of various taxes prior to the close of the taxable year. Taxpayers who fail to comply with these depository requirements may be subject to a penalty of 5 percent of any underdeposit amount not deposited on or before the prescribed date, unless it is shown that the failure is due to reasonable cause and not due to willful neglect. In addition, criminal penalties may apply with respect to taxpayers who make a false return claiming to have made deposits of tax or who fail to collect, account for, or pay over collected taxes.

The Act contains a specific penalty applicable to persons who make an overstated deposit claim. The penalty is 25 percent of the overstated deposit claim, and applies in addition to any other applicable penalty. However, the overstated deposit claim penalty does not apply if the overstated deposit claim is due to reasonable cause and not due to willful neglect.

5. Penalty for valuation overstatement

Present law imposes an addition to tax, or penalty, with respect to certain tax underpayments due to negligence or civil fraud. The penalty for negligence is 5 percent of any under payment that is due to negligent or intentional disregard for rules and regulations. The civil fraud penalty is 50 percent of any underpayment.

The Act provides a graduated addition to tax applicable to certain income tax "valuation overstatements." The addition to tax applies only to the extent of any income tax underpayment which is attributable to such an overstatement, and only if the taxpayer is an individual, a closely held corporation, or a personal service corporation.

If there is a valuation overstatement, the following percentages are used to determine the applicable addition to tax:

If the valuation claimed is the following percent of the correct valuation—	*The applicable percentage is—*
150 percent or more but not more than 200 percent	10
More than 200 percent but not more than 250 percent	20
More than 250 percent	30

The penalty is effective for returns filed after Dec. 31, 1981.

6. Addition to negligence penalty

Present law imposes an addition to tax, or penalty, with respect to certain tax underpayments due to negligence or civil fraud. The penalty for negligence is 5 percent of any underpayment that is due to negligent or intentional disregard for rules and regulations. The civil penalty is 50 percent of any underpayment.

The Act imposes a nondeductible addition to tax equal to 50 percent of the interest attributable to that portion of an underpayment which is attributable to negligent or intentional disregard for rules or regulations.

7. Confidentiality of certain IRS information

Under the present law provisions that restrict the disclosure of tax returns and return information, it is unclear whether the IRS legally can refuse to disclose information that is used to develop standards for auditing tax returns. The Act provides that the IRS can refuse to disclose such information if the Secretary determines that disclosure will seriously impair assessments, collection, or enforcement under the internal revenue laws. The Act applies to disclosures after July 19, 1981.

8. Tax Court filing fee

Under present law, the Tax Court is authorized to impose a fee of up to $10 for the filing of any petition. The comparable filing fee for the U.S. district courts is $60.

The Act authorizes the Tax Court to impose a filing fee of up to $60 for petitions filed after Dec. 31, 1981.

9. Cash management: corporate estimated tax payments

Under present law, corporations whose taxable income exceed $1 million in any of the 3 preceding taxable years must pay estimated tax of at least 60 percent of current year's tax liability regardless of their prior year's tax liability.

The Act increases the amount of estimated tax that a large corporation must pay currently, without regard to prior year's tax liability, from 60 percent to 80 percent. This increase is phased in over a 3 year period. In 1982, large corporations will have to be at least 65 percent current with estimated tax payments. This will increase to 75 percent in 1983, and to 80 percent for 1984 and subsequent years. The provision is effective for taxable years beginning after Dec. 31, 1981.

10. Declaration and payment of estimated taxes by individuals

In general, present law provides that individuals, whose tax liability is less than $100 over amounts withheld during the year, are not required to file a declaration of estimated taxes.

The Act increases the tax liability threshold for payment of estimated taxes from $100 to $500 over a 4-year period, as follows:

Taxable year beginning in——	*Threshold amount*
1982	$200
1983	300
1984	400
1985 and thereafter	500

Individuals whose tax liability, in excess of withholding, does not exceed the threshold amount would not be required to declare or pay estimated tax nor would they be penalized for underpayment of estimated tax.

The increase in the tax liability threshold begins in taxable years beginning after Dec. 31, 1981.

11. Railroad retirement taxes

Present law imposes an industry pension (tier-II) tax on railroad employers of 9.5 percent of the taxable compensation of their employees. Payments by railroad employers of employee railroad taxes are excluded from compensation for purposes of the railroad retirement tax. The law is unsettled as to whether, or in what circumstances, the Railroad Retirement Tax Act applies to compensation when paid or when earned.

The Act increases the employer tier-II tax to 11.75 percent and imposes a new 2-percent tax on the income of railroad employees. In addition, the Act amends the definition of compensation to include employer-paid rail-

road employee payroll taxes. Furthermore, the Act provides special rules defining the term "compensation" for the purposes of the Railroad Retirement Tax Act. The amendments, effective for taxable years beginning after Dec. 31, 1981, established that compensation paid in one calendar month but which would be payable in a prior or subsequent taxable month but for the fact that the prescribed payment date falls on a weekend or legal holiday shall be deemed to have been paid in the prior or subsequent month. The Act also provides that employee compensation made through the employer's payroll shall be presumed, absent contrary evidence, to be compensation in the period with respect to which the payment is made.

Finally, the Act provides for limited advance transfers to the Railroad Retirement Account of amounts anticipated to be transferred for the fiscal year to the account under the financial interchange with the social security trust funds.

L. MISCELLANEOUS PROVISIONS

1. State legislators business travel expenses

For taxable years before 1981, State legislators were allowed an election to treat their residences within the district represented as their tax home for purposes of computing business deductions for expenses while away from home. If such an election is made, the allowable deduction is equal to the sum of the legislator's legislative days multiplied by the Federal per diem for the State capital.

The Act extends, and modifies, the State legislator provision for all taxable years beginning on or after Jan. 1, 1976. Under the Act, an electing State legislator is deemed to have expended for business purposes an amount equal to the individual's legislative days multiplied by the greater of the Federal per diem or the State per diem (but not over 110 percent of the Federal per diem). This amount is deductible without regard to the away-from-home rule. The State legislator rule does not apply to legislators living within 50 miles of the capitol building.

2. Fringe benefit regulations

Prior to June 1, 1981, the Treasury was prohibited from issuing final regulations, under code sec. 61, relating to the income tax treatment of fringe benefits. The Act extends this prohibition until Dec. 31, 1983.

3. Qualified group legal services plans

Employer contributions to, and benefits provided under, a qualified group legal services plan are excluded from an employee's income. This income exclusion was scheduled to expire on Dec. 31, 1981.

Under the Act, the income exclusion for qualified group legal services plans is extended through Dec. 31, 1984.

4. Campaign funds

Under present law, candidates for election to Congress must designate *one* "principal campaign committee" to receive contributions and make expenditures on the candidate's behalf (2USC 432(e)). A campaign committee may be designated as a "principal campaign committee" by only one candidate, and such a designated committee may not support any other candidate. A statement of designation must be filed with the Federal Election Commission (FEC) and, as appropriate, with the Clerk of the House or the Secretary of the Senate. A congressional candidate's principal campaign committee must coordinate the submission of FEC reports of affiliated campaign committees.

Under code sec. 527, a candidate's campaign organization generally is exempt from taxation. However, "political organization taxable income," e.g., interest on account balances, etc., is subject to the highest rate, rather than the graduated rates, of the corporate income tax.

The Act, for taxable years beginning after Dec. 31, 1981, applies the generally applicable corporate income tax rates to political organization taxable income of a congressional candidate's "principal campaign committee," as defined under present law (2 USC 432(e)). Under regulations prescribed by the Secretary, candidates have to furnish the Secretary with the principal campaign committee's designation. No change is made to the present law rules applicable to other campaign or political organizations.

5. Tax-exempt bonds for purchase of mass transit equipment

A State or local government may issue tax-exempt industrial development bonds to provide certain exempt facilities, which include mass commuting facilities. These facilities do not include the equipment used for commuting in a mass transit system.

Under the Act, a State or local government may issue tax-exempt obligations, if the proceeds are used to provide qualified mass commuting vehicles that are leased to a mass transit system which is wholly owned by one or more governmental units. A qualified mass commuting vehicle is defined to mean any bus, subway car, rail car, or similar equipment used in a mass transit system for mass commuting purposes. Tax-exempt obligations may be issued for this purpose after the date of enactment and before Jan. 1, 1985.

6. Tax-exempt bonds for volunteer fire departments

In general, obligations issued by States or their political subdivisions are exempt from Federal income tax. Volunteer fire departments are not considered to be political subdivisions and, thus, cannot issue tax-exempt bonds on their own behalf.

The Act permits volunteer fire departments to issue tax-exempt obligations on their own behalf if certain requirements are met. A volunteer fire department, for this purpose, is an organization (1) that is organized and operated to provide firefighting or emergency medical services in an area that is not provided with any other firefighting services, and (2) that is required, by written agreement, to furnish such services. An obligation issued by a qualified volunteer fire department is tax-exempt if the obligation is issued as part of an issue substantially all of the proceeds of which are to be used for acquiring, constructing, reconstructing, or improving a firehouse or firetruck used or to be used by the fire department.

The provision generally applies to obligations issued after Dec. 31, 1980. However, the provision has retroactive effect with respect to certain obligations held by the First Bank and Trust Co. of Indianapolis, Ind., which were issued after Dec. 31, 1969, and before Jan. 1, 1981.

7. Payout requirement of private foundations

Under present law, private foundations (other than operating foundations) are required to distribute annually the greater of their minimum investment return or their adjusted net income, less certain taxes (sec. 4942). The minimum investment return basically is 5 percent of the foundation's net investment assets. Under the definition of an operating foundation, the foundation is required (among other requirements) to spend for charitable purposes substantially all of its adjusted net income (sec. 4942(j)).

The Act reduces the required payout for private foundations so that they must distribute only their minimum investment return. The Act, also provides a comparable amendment to the definition of an operating foundation. The Act is effective for taxable years beginning after Dec. 31, 1981.

8. Charitable contributions by corporations

Under present law, a corporation's deduction for charitable contributions may not exceed 5 percent of its taxable income.

The Act increases the limitation on a corporation's charitable contributions deduction to 10 percent of taxable income, effective for taxable years beginning after Dec. 31, 1981.

9. Unemployment tax status for certain fishing boat services

Under present law, certain crew members of fishing boats are treated as self-employed individuals rather than as employees for purposes of the Federal Insurance Contributions Act (FICA) and income tax withholding. However, services which are not subject to FICA taxes are not exempt for purposes of the Federal Unemployment Tax Act (FUTA) if the services are related to catching halibut or salmon for commercial purposes or if the services are performed on a vessel of more than 10 net tons.

The Act provides that, during 1981, wages paid to fishing boat crew members who are self-employed for purposes of FICA and income tax withholding will not be subject to FUTA taxes.

10. Two-year extension of telephone excise tax at 1 percent

Under present law, the excise tax imposed on communication services (local telephone, toll telephone, and teletypewriter services) for 1981 is 2 percent of amounts paid for services. The tax was scheduled to be 1 percent for 1982 and to expire as of Jan. 1, 1983.

Under the Act, the telephone excise tax will be extended at a 1-percent rate for 2 additional years, or for 1983 and 1984, and will expire as of Jan. 1, 1985.

11. Modification of foreign investment company provisions

Under present law, gain on the sale or exchange of stock in a foreign investment company is taxed as ordinary income to the extent attributable to earnings and profits derived after 1962. Once a foreign corporation becomes a foreign investment company, the ordinary income treatment applies even to earnings and profits derived before the foreign corporation became a foreign investment company.

Under the Act, gain on the disposition of stock in a foreign investment company attributable to earnings and profits derived before the foreign corporation became a foreign investment company will not be subject to

tax under sec. 1246 of the code. Gain not covered by sec. 1246 is covered by sec. 1248 where that section is otherwise applicable, and the provisions only apply to companies that become foreign investment companies because they meet the requirements of sec. 1246(b)(2) of the code.

The provision is effective for sales or exchanges after the date of enactment of the Act in taxable years ending after that date.

12. Foreign investment in U.S. real property

Under present law, foreign persons selling U.S. real estate after June 18, 1980, are subject to U.S. taxation on that sale. Foreign persons selling stock in a U.S. corporation having 50 percent or more of its gross asset value comprised of U.S. real property interests are subject to taxation. Finally, the distributions (liquidating or nonliquidating) of U.S. real property interests by a foreign corporation generally are subject to tax. The taxation of dispositions of U.S. real property interests apply to transactions covered by a treaty, but, in general, not until Jan. 1, 1985, if such taxation would be contrary to the applicable treaty.

The Act makes certain technical changes in the foreign investment in U.S. real property provisions generally clarifying present law.

Virgin Islands corporations. A U.S. real property interest includes an interest in real property located in the United States or the Virgin Islands. Double taxation by both the United States and the Virgin Islands is prevented by providing that a person subject to tax because of sec. 897 pays that tax and files the necessary returns only with the jurisdiction (the United States or the Virgin Islands) where the underlying property is located. Disposition of an interest in real property located in the Virgin Islands is foreign source income to the U.S. taxpayers.

Partnership assets. For purposes of determining whether a corporation is a U.S. real property holding corporation, a corporation partner takes into account its proportionate share of all assets (not only U.S. real property interests) of the partnership. The same rules apply to trusts and estates in which a corporation has an interest.

Taxation in carryover basis cases. The Act makes clear the Treasury's authority to provide for nonrecognition of gain by a foreign corporation on a distribution where a carryover basis transaction is entered into for purposes of avoiding Federal income tax on the transaction. Taxation is specifically provided for if, at the time of receipt of the property, the distributee would not be subject to tax on a later disposition of the property by the recipient, or if the basis of the property in the hands of the distributee is greater than the basis of the property before the distribution increased by any gain recognized by the distributing corporation.

Nondiscrimination. The Act makes clear that under present law any foreign corporation may make an election to be treated as a domestic corporation for purposes of sec. 897 of the code and the related reporting requirements if the corporation owns a U.S. real property interest and under any treaty obligation of the United States the foreign corporation is entitled to nondiscriminatory treatment with respect to that interest. It is made clear that the election provided by this provision is the exclusive remedy for any person claiming discriminatory treatment because of the foreign investment in real property taxation provisions or the reporting requirements or both of them.

Indirect holdings. For purposes of determining whether a foreign corporation has substantial U.S. real property investors, a foreign corporation must look through to the assets of any U.S. corporation in which the foreign corporation has an interest.

Contributions to capital. The Act specifically makes clear that gain is recognized by a nonresident alien individual or a foreign corporation on the transfer of a U.S. real property interest to a foreign corporation, if the transfer is made as paid in the surplus or as a contribution to capital. Taxation applies to the extent the fair market value of the property transferred exceeds the adjusted basis of the property plus any gain recognized by the transferor.

Liquidation of foreign corporations. Foreign corporations that were acquired during the period that began after Dec. 31, 1979, and before Nov. 26, 1980, may elect to be treated as a U.S. corporation for purposes of liquidating under sec. 334(b)(2). For all other purposes, the foreign corporation will be treated as a foreign corporation.

The Act relieves the double tax burden that applies to a U.S. person that purchases the stock of a foreign corporation which holds U.S. real property by giving those shareholders who acquire their interest between Dec. 31, 1979 and Nov. 26, 1980, to the effective date of the Foreign Investment in Real Property Tax Act, a credit against any tax imposed on them on the surrender of their stock in the liquidating foreign corporation. The credit is equal to the tax imposed on the liquidating foreign corporation on the sale of the U.S. real property. The rule applies only if the U.S. persons continuously held the stock since June 18, 1980, the effective date of the foreign investment in U.S. real property legislation.

Application of treaties. It is made clear that in order for a new treaty to begin the 2-year period provided for in current law during which an old treaty will remain applicable, it must have been signed on or after Jan. 1, 1981, and before Jan. 1, 1985. The Act also makes clear that the old treaty with that country will take precedence over the legislation for 2 years after the new treaty is signed, even if that 2-year period ends after Dec. 31, 1984.

13. Amortization of construction period interest and taxes

Under prior law, taxpayers other than most corporations, in general, were required to capitalize and amortize construction period interest and taxes (sec. 189). This rule is not applicable to low-income housing until after Dec. 31, 1981.

The Act repeals the rules relating to capitalization of construction period interest and taxes for low-income housing.

14. Amortization of low-income housing rehabilitation expenditure

Under prior law, the taxpayer could elect to amortize qualified low-income housing rehabilitation expenditures over a 60-month period. The amount of expenditures was limited to $20,000 per dwelling unit (sec. 167(k)).

The Act increases the amount of expenditures eligible for amortization under sec. 189 to $40,000 per unit if the rehabilitation is conducted pursuant to a program under which tenants who demonstrate home ownership responsibilities may purchase their units at a price that limits the profit to the seller. The program must be certified by the Secretary of Housing and Urban Development or by a State or local governmental unit and the tenants must occupy the units as their principal residence. The program must provide that the sum of the taxable income and the amount realized on sale must not exceed the excess of (1) the taxpayer's basis in the property (without adjustment for deductions under sec. 167) over (2) the net tax benefits from the sec. 167 deduction less tax on the taxable income from leasing.

The provision applies to amounts paid or incurred after Dec. 31, 1980.

15. Maximum rate of imputed interest for sales of land between related persons

Present law requires that a minimum portion of payments under an installment sales contract be treated as interest. The current rate used for this purpose is 10 percent in the case of contracts that do not provide for at least 9 percent interest.

Under the Act, the maximum rate of imputed interest on qualified sales of land is 7 percent. An installment sale of land qualifies for this lower rate if the installment sale takes place between members of the same family (within the meaning of sec. 267(c)(4) and if the sale price of property sold or exchanged between the same family members during the calendar year does not exceed $500,000. If the $500,000 limit is exceeded, the lower rate is available only as to the first sales or exchanges up to the limit.

16. Deductibility of gifts and awards

Present law generally disallows deductions for business gifts to the extent that the cost of all gifts to the same individual during the taxable year exceeds $25. This general rule does not apply, however, to items costing $100 or less which are awarded to an employee by reason of length of service or for safety achievement.

The Act increases the ceiling on the deductibility of employee awards, and expands the purposes for which they may be given. The Act allows employee awards for length of service, productivity, or safety achievement, and increases the ceiling from $100 to $400 per item. The Act also allows a deduction for such awards to the extent that the item is awarded as part of a qualifying, permanent, written plan or program that meets specified rules. The provision is effective for taxable years ending after the date of enactment.

17. Restricted property

Under present law, property transferred to an employee as compensation for services is taxable at the time the property is not subject to a substantial risk of forfeiture or is transferable. The Tax Court has ruled that the provisions of sec. 16(b) of the Securities and Exchange Act of 1934 do not restrict transferability for this purpose.

Under the Act, the provisions of sec. 16(b) are taken into account to postpone taxation until the provisions no longer may apply. A similar rule applies to certain restrictions under the SEC accounting rules. The Act is effective for taxable years ending after Dec. 31, 1981.

18. Deduction for certain adoption expenses

Under present law, expenses that are paid or incurred in connection with the adoption of a child are nondeductible, personal expenses.

The Act permits itemizers to deduct up to $1,500 of expenses paid or incurred in connection with the adoption of certain children (generally, children with respect to whom adoption assistance payments are made under the Social Security Act). The provision is effective for taxable years beginning after Dec. 31, 1980.

II. Estimated Revenue Effects of H.R. 4242

TABLE 1. SUMMARY OF ESTIMATED REVENUE EFFECTS OF H.R. 4242, FISCAL YEARS 1981-86

(In millions of dollars)

Provision	1981	1982	1983	1984	1985	1986
Individual income tax provisions	−39	−26,929	−71,098	−114,684	−148,237	−196,143
Business tax cut provisions	−1,562	−10,657	−18,599	−28,275	−39,269	−54,468
Energy tax provisions		−1,320	−1,742	−2,242	−2,837	−3,619
Savings incentive provisions		−247	−1,797	−4,208	−5,740	−8,375
Estate and gift tax provisions		−204	−2,114	−3,218	−4,248	−5,568
Tax straddles provisions[1]	37	623	327	273	249	229
Administrative provisions		1,182	2,048	1,856	718	592
Miscellaneous provisions	−1	−104	243	535	53	−275
Total revenue effect	−1,565	−37,656	−92,732	−149,963	−199,311	−267,627

[1] See footnote 9, table 2.

TABLE 2. ESTIMATED REVENUE EFFECTS OF THE PROVISIONS OF H.R. 4242, FISCAL YEARS 1981-86

(In millions of dollars)

Provisions	1981	1982	1983	1984	1985	1986
Individual income tax provisions:						
Rate cuts[1]		−25,793	−65,703	−104,512	−122,652	−143,832
20 percent rate on capital gains for portion of 1981	−39	−355				
Deduction for 2-earner married couples		−419	−4,418	−9,090	−10,973	−12,624
Indexing					−12,941	−35,848
Child and dependent care credit		−19	−191	−237	−296	−356
Charitable contributions deduction for nonitemizers		−26	−189	−219	−681	−2,696
Rollover period for sale of residence	(2)	(4)	(4)	(4)	(4)	(4)
Increased exclusion on sale of residence	(2)	−18	−53	−63	−76	−91
Changes in taxation of foreign earned income		−299	−544	−563	−618	−696
Total, individual tax reductions	−39	−26,929	−71,098	−114,684	−148,237	−196,143
Business tax cut provisions:						
Capital cost recovery provisions	−1,503	−9,569	−16,796	−26,250	−37,285	−52,797
Corporate rate reductions		−116	−365	−521	−565	−610
Credit for rehabilitation expenditures	−9	−129	−208	−239	−302	−409
Credit for used property	−24	−61	−74	−85	−137	−198
Credit for increasing research activities		−448	−708	−858	−847	−485
Permit complete allocation to domestic deductions of all domestically performed R & D		−57	−120	−62	(2)	
Charitable contributions of scientific property used for research	(2)	(2)	(2)	(2)	(2)	(2)
Increase in accumulated earnings credit		(2)	−33	−36	−40	−44
Subchapter S shareholders		(2)	(2)	(2)	(2)	(2)
LIFO inventories and small business accounting		−68	−184	−192	−145	−64
Reorganizations of certain savings and loan associations[6]	(2)	(2)	(2)	(2)	(2)	(2)
Commercial bank bad debt deduction		−15	−15			
Conversion of mutual savings banks	−5	−10	−12	−18	−22	−25
Extension and modification of targeted jobs tax credit		−63	−13	57	117	161
Incentive stock options	(2)	(2)	(2)	(2)	11	21
Motor carrier operating rights[6]	−21	−121	−71	−71	−54	−18
Total, business tax cut provisions	−1,562	−10,657	−18,599	−28,275	−39,269	−54,468

TABLE 2. ESTIMATED REVENUE EFFECTS OF THE PROVISIONS OF H.R. 4242, FISCAL YEARS 1981-86—Continued

(In millions of dollars)

Provisions	1981	1982	1983	1984	1985	1986
Energy provisions:						
$2,500 royalty credit for 1981; exemption for 1982 and thereafter		−1,220	−947	−986	−1,193	−1,279
Reduction in tax of newly discovered oil		−75	−255	−520	−867	−1,528
Exempt independent producer stripper well oil			−525	−721	−762	−797
Exemption from windfall profit tax for child care agencies		−25	−15	−15	−15	−15
Total energy provisions		−1,320	−1,742	−2,242	−2,837	−3,619
Savings incentives provisions:[7]						
Individual retirement savings		−229	−1,339	−1,849	−2,325	−2,582
Self-employed plans		−56	−157	−173	−183	−201
Exclusion of interest on certain savings certificates		−398	−1,791	−1,142		
15-percent net interest exclusion					−1,124	−3,126
Repeal of $200 exclusion of interest and return to $100 dividend exclusion		566	1,916			
Reinvestment of dividends in public utility stock		−130	−365	−416	−449	−278
Employee stock ownership plans		(2)	−61	−628	−1,659	−2,188
Total, savings incentives provisions		−247	−1,797	−5,740	−4,820	−8,375
Estate and gift tax provisions:						
Increase in unified credit		(2)	−1,077	−1,981	−2,811	−3,834
Reduction in maximum rates of tax		(2)	−172	−371	−556	−890
Unlimited marital deduction		(2)	−303	−304	−311	−300
Current use of certain farm, etc., real property		−18	−280	−295	−326	−319
Extensions of time for payment of estate tax		(2)	−20	−16	−15	−12
Tax treatment of contributions of works of art, etc.		(2)	(2)	(2)	(2)	(2)
Transfers of gifts within 3 years of death		(2)	−58	−50	−42	−38
Repeal of deduction for bequests to minor children		(8)	(8)	(8)	(8)	(8)
Increase in annual gift tax exclusion		−123	−204	−201	−187	−175
Annual filing and payment of gifts taxes		−63	(2)	(2)	(2)	(2)
Total, estate and gift tax provisions		−204	−2,114	−3,218	−4,248	−5,568
Tax straddles[9]	37	623	327	273	249	229
Administrative provisions:						
Changes in interest rate for overpayments and underpayments		100	(2)	100	−100	60
Changes in certain penalties	(8)	(8)	(8)	(8)	(8)	(8)
Cash management-changes in estimated tax payment requirements for large corporations		614	1,522	1,190	201	−142
Individual threshold for filing estimated payments increased to $500		−44	−29	−38	−40	−38
Financing of railroad retirement system		512	555	604	657	712
Total, administrative provisions		1,182	2,048	1,856	718	592
Miscellaneous provisions						
State legislators travel expenses		−9	−5	−6	−6	−7
Group legal service plans		−16	−24	−26	−8	
Taxation of investment income of campaign funds	(2)	(2)	(2)	(2)	(2)	(2)
Tax-exempt bonds for volunteer fire departments		(10)	(10)	(10)	(10)	(10)
Charitable contributions by corporations		−44	−93	−102	−112	−123
Unemployment tax status of fishing boat services		(10)				
Excise tax on telephone service			435	766	309	
Amortization of construction period interest and taxes		−14	−33	−27	−23	−21
Amortization of low-income housing rehabilitation expenditures	−1	−8	−16	−25	−35	−39

TABLE 2. ESTIMATED REVENUE EFFECTS OF THE PROVISIONS OF H.R. 4242, FISCAL YEARS 1981–86—Continued

(In millions of dollars)

Provisions	1981	1982	1983	1984	1985	1986
Foreign investment in U.S. real property	[2]	[2]	[2]	[2]	[2]	[2]
Payout requirements of private foundations	[2]	[2]	[2]	[2]	[2]	[2]
Imputed interest rates on installment sales	[2]	[2]	[2]	[2]	[2]	[2]
Deduction for gifts and awards		−4	−5	−6	−7	−9
Industrial development bonds for mass transit		[10]	−7	−29	−54	−64
Deduction for certain adoption expenses		−9	−9	−10	−11	−12
Total, miscellaneous provisions	−1	−104	243	535	53	−275
Grand Total All Provisions	−1,565	−37,656	−92,732	−149,963	−199,311	−267,627

[1] These figures include the increase in outlays attributed to the earned income credit which results from reduction in tax rates. These outlays are: $4 million in fiscal year 1982, $31 million in 1983, $44 million in 1984, $41 million in 1985, and $38 million in 1986.
[2] Loss of less than $5 million.
[3] Negligible.
[4] Loss of less than $10 million.
[5] This estimate is based on limited information about reorganizations that were planned even without this provision. If such reorganizations would have increased markedly without this provision, the revenue loss could be substantial.
[6] Includes a portion of the $36 million in tax liabilities for calendar year 1980.
[7] These estimates were made using the rate schedule proposed by the bill. This approach results in a lower revenue loss than one that would have been obtained if the present law rates had been used.
[8] Gain of less than $5 million.
[9] Revenue effects do not reflect transactions entered into after Dec. 31, 1981. Total revenue effects of subsequent years might be affected by judicial decisions interpreting present law.
[10] Loss of less than $1 million.

H.R. 4331 (Mr. Bolling); Public Law 97-123; app. Dec. 29, 1981.

H.R. 4331 was referred to the Committee on Ways and Means upon introduction on July 30, 1981. This bill was considered by H.Res. 203, which also waived points of order against the conference report on H.R. 3982, the omnibus budget reconciliation bill (Public Law 97-35).

As passed by the House, H.R. 4331 repealed that section of the omnibus budget reconciliation bill which eliminated the minimum social security benefit. This bill had the effect of restoring the minimum social security benefit for all beneficiaries. As amended and passed by the Senate on Oct. 15, 1981, H.R. 4331 would restore the minimum benefit for certain persons who were eligible to receive the benefit before November 1981. In addition, the Senate incorporated a number of unrelated amendments including provisions to enact a lower family maximum on payments made to families of retired workers and survivors of deceased workers, levy FICA (social security) taxes on certain forms of sick pay, reallocate the percentages of the FICA tax which are earmarked for each of the three trust funds, allow borrowing between the OASI and the DI trust funds until January 1991, and several other miscellaneous amendments.

The conference report on H.R. 4331 was passed by the Senate on Dec. 15, 1981, passed by the House on Dec. 16, 1981, and signed by the President on Dec. 29, 1981, as Public Law 97-123.

As enacted, Public Law 97-123 will:

(1) Restore the minimum benefit for all those eligible to receive the benefit prior to Jan. 1, 1982 (all persons first becoming eligible for benefits after this date will have their benefit computed without regard to the minimum benefit);

(2) Permit interfund borrowing prior to Jan. 1, 1983, among the three trust funds (OASI, DI, and HI) which are financed by the FICA tax;

(3) Extend social security coverage to the first 6 months of all forms of sick pay, except workmen's compensation benefits;

(4) Increase penalties for all unlawful acts for the misuse of social security numbers and cards and adding new acts which are considered to be a misuse of social security cards and numbers;

(5) Require the Secretary of Health and Human Services to meet the Jan. 1, 1982, deadline for entering into agreements with States for the purpose of conducting demonstration projects to train AFDC recipients as homemaker-home health aides;

(6) Require State and local government agencies to furnish the name and social security number of any prisoner convicted of a felony when the Secretary of Health and Human Services makes a written request to the agency for the information;

(7) Require the Secretary of Health and Human Services to report to Congress within 90 days after enactment on actions being taken to prevent payments to deceased social security beneficiaries.

H.R. 4566 (Mr. Gibbons with cosponsors); Public Law 97-446; app. Jan. 12, 1983.

The conference report on H.R. 4566 was passed by the House on Dec. 21, 1982, and the Senate on Dec. 22, 1982, and was subsequently signed into law by the President on Jan. 12, 1983, as Public Law 97-446. H.R. 4566 as amended by the Committee on Ways and Means and the Senate Finance Committee, and as agreed to in the committee on conference is an omnibus trade and tariff bill which incorporates 51 miscellaneous tariff bills involving permanent duty elimination or reductions, the extension of certain duty suspensions, increased tourist duty-free exemptions and the lifting of an embargo; certain provisions affecting U.S. Customs administration; provisions extending the implementation of the International Coffee and Sugar Agreements and provisions implementing the Convention in the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property. H.R. 4566 contains similar provisions of H.R. 4566 and H.R. 6867 submitted to the House by reports dated Sept. 25, 1981, and Sept. 17, 1982, respectively, and subsequently passed by the House on Oct. 13, 1981, and Sept. 22, 1982, respectively. Also contained in the final bill are certain provisions found in the Senate Finance Committee's report on H.R. 4566 to the Senate dated Sept. 21, 1982.

As enacted, Public Law 97-446, will achieve the following:

Title I—Tariff provisions

Sec. 102 (introduced as H.R. 3075) amends the article description for TSUS item 112.30, which provides for a tariff-rate quota on imports of tuna not packed in oil, (1) to indicate clearly that shipments from the U.S. insular possessions are not to be included in determining the extend to which the quota has been filled, and (2) to reflect that the agency responsible for the administration of the quota is now the National Marine Fisheries Service.

Sec. 103 (introduced as H.R. 5707) repeals an existing embargo on the importation of seven types of furskins from the People's Republic of China. The current embargo, which applies both to the Republic of China and the U.S.S.R. bans the U.S. import of mink, fox, muskrat, martin, weasel, ermine, and kolinsky furskins.

Sec. 104 (introduced as S. 2560) amends the tariff schedules to ensure that potatoes imported as seed potatoes are not diverted for human consumption.

Sec. 105 (introduced as H.R. 4221) amends the tariff schedules with respect to corduroy and velveteen which would effectively classify imported fabrics of pile construction, whether or not the pile threads are cut, under TSUS items 346.05 and 346.65 and would classify velveteen fabric, whether or not the filling flats are cut, under TSUS items 346.15 and 346.24.

Sec. 106 (introduced as H.R. 4494) establishes a new tariff item, providing permanent duty-free treatment on Fourdrinier wire with 240 or more wires to the linear inch, suitable for use in capacitor papermaking machines. Other Fourdrinier wire would continue to be dutiable.

Sec. 107 (introduced as H.R. 2563) establishes a new tariff item, TSUS item 535.13 which reduces the column 1 (MFN) tariff treatment for ceramic insulators used in the production of spark plugs for natural gas-fueled stationary, internal combustion engines to 3.6 percent ad valorem and further provides for a reduction to 3.5 percent ad valorem on Jan. 1, 1984. Item 909.20 of the appendix to the TSUS was repealed. This section provides for retroactive duty-free treatment upon the filing of a proper request with customs within 90 days of enactment.

Sec. 108 (introduced as H.R. 2269) establishes a new tartiff item, TSUS item 668.05, for yankee dryer cylinders providing permanent column 1 (MFN) duty-free treatment. Item 912.06 of the appendix to the TSUS was repealed. This section provides for retroactive duty-free treatment upon the filing of a proper request with customs within 90 days of enactment.

Sec. 109 (introduced as H.R. 3874) exempts from duty certain U.S. aircraft components and materials installed in an aircraft previously exported from the United States and subsequently returned without having been advanced in value or improved in condition while abroad.

Sec. 110 (introduced as H.R. 5758) modifies the appropriate headnotes of schedule 7, part 2, subpart E of the TSUS encouraging the production of watches in the insular possessions (Virgin Islands, Guam, and American Samoa) of the United States. The existing limit of 70 percent foreign content is eliminated and an annual limit on the duty-free entry of watches in 1983 is set at 4,800,000 units with the authority to establish subsequent year annual limits being given to the Secretary of Commerce and Interior jointly. Specific parameters for the establishment of the annual limits are provided. Allocations to the specific insular possessions are also given. Additionally, this section provides for a rebate of duties paid on watch

imports for the industry on a by-company basis which would reflect the amount of each insular possessions labor content in the watches.

Sec. 111 (introduced as H.R. 2082) provides the same column 1 (MFN) duty-free treatment to parts of pipe organs as presently afforded finished pipe organs.

Sec. 112 (introduced as H.R. 2162) establishes a new tariff, TSUS item 737.73, column 1 (MFN) duty-free treatment for toy tea sets made of ceramic ware made to the scale of 1 to 10 or larger. This section eliminates the need for Customs Service laboratory tests, and restricts the net size to preclude duty-free entry on miniature hobby sets.

Sec. 113 (introduced as H.R. 5764) establishes four new headnotes to schedule 7, part 5, subpart E providing definition to the clarification of certain toy figures and dolls included in this subpart. Items 737.45 and 737.50 of the TSUS were reclassified as 737.42 and 737.43, respectively, and three new items were added under the headnote of "toy figures of inanimate objects not having a spring mechanism" as follows:

737.47 - stuffed or filled

731.49 - other

737.51 - skins for toy figures of animate or inanimate objects

These new categories will have an MFN column 1 rate of 13.6 percent ad valorem and will be subject to the staged rate reductions for 737.95. When column 1 rates are reduced to the corresponding LDDC rate for each item, the LDDC column rate will be deleted.

Sec. 114 (introduced as H.R. 5080) provides permanent duty-free treatment to button blanks of casein by establishing a new tariff item and by appropriately amending subpart A headnote of part 7 of schedule 7 of the tariff schedules.

Sec. 115 (introduced as H.R. 1987) increases the value limitations for duty-free entry of personal articles by returning U.S. residents in order to reduce the administrative burden on the U.S. Customs Service to speed the entry process for returning U.S. citizens and tourists.

Sec. 116 (introduced as H.R. 4844) establishes a new tariff item TSUS 837.00 to provide duty-free treatment to articles for NASA (and other articles launched into space under launch services agreements with NASA) if NASA certifies that such articles to be launched into space are spare parts, or are necessary and uniquely associated support equipment for use in connection with a launch into space. In addition, it provides that materials being returned from space by NASA would not be considered an importation and thereby entry of such materials would not be required. These provisions would be effective for materials entered between 15 days after enactment and Dec. 31, 1994.

Sec. 117 (introduced as H.R. 833) establishes a new tariff item TSUS 854.30 which eliminates the column 1 (MFN) rate of duty on prayer shawls, bags for the keeping of prayer shawls, and certain headwear used in religious services. The provision would allow commercial enterprises to import these articles for religious use under the same duty-free treatment provided religious institutions.

Sec. 118 (introduced as H.R. 2206) increases the value limitation applicable to informal entries of imported merchandise from $600 to $1,000 in aggregate fair retail value. The purpose of this provision is to facilitate the clearance of noncommercial imports of low value and to achieve reductions in the cost of customs administration.

Sec. 119 (introduced as H.R. 2479) establishes new tariff items, TSUS items 870.50, 870.55, and 870.60 to provide for column 1 (MFN) duty-free treatment on certain metal waste and scrap, unwrought metals and other articles of metal to be used in remanufacture by melting or to be processed by shredding, shearing, compacting, or similar processing which renders them fit only for the recovery of metal content. A new headnote is added to schedule 8, part 7 which qualifies the duty-free treatment of items 870.50 and 870.55 in the event the market price of copper is below 51 cents per pound. This section provides for retroactive duty-free treatment upon the filing of a proper request with customs within 90 days of enactment.

Sec. 120 (introduced as S. 1588) provides temporary duty-free treatment on the first 20,000 tons of cull carrots entered in bulk containers each holding 100 pounds or more during the period between August 15 and February 15 of the following year until Dec. 31, 1984.

Sec. 121 (introduced as H.R. 2705 provides a temporary extension of duty-free treatment on mixtures of mashed or macerated hot red peppers and salt through June 30, 1985. This section also provides for retroactive duty-free treatment for articles entered between the termination of the prior suspension and the date of enactment upon the filing of a proper request with Customs within 90 days of enactment.

Sec. 122 (introduced as H.R. 5790) provides until May 15, 1985, column 1 (MFN) duty-free treatment of fresh cantaloupes during the period from January 1 to May 15 of each year.

Sec. 123 (introduced as H.R. 1988) temporarily suspends the column 1 (MFN) rate of duty on carob flour until Dec. 31, 1984.

Sec. 124 (introduced as H.R. 5386) temporarily provides column 1 (MFN) duty-free treatment on hatters fur and suspends until Dec. 31, 1985, the 15 percent ad valorem column 1 rate of duty.

Sec. 125 (introduced as H.R. 2516) provides for the temporary suspension of the column 1 (MFN) rate of duty on wood excelsior which expired on June 30, 1981, for an additional 2 years until June 30, 1983. This section provides for the retroactive duty-free treatment for articles entered between the termination of the prior suspension and the date of enactment upon the filing of a proper request with Customs within 90 days of enactment.

Sec. 126 (introduced as H.R. 6396) provides for the temporary suspension of the column 1 (MFN) rates of duty treatment until June 30, 1985, on imports of needlecraft display models which are replicas of needlecraft kits and on aprons and baby bibs.

Sec. 127 (introduced as H.R. 5498) provides for the temporary suspension of the column 1 (MFN) rate of duty treatment until Sept. 30, 1985, on imports of p-Hydroxbenzoic acid.

Sec. 128 (introduced as H.R. 5730) provides for the temporary suspension of the column 1 (MFN) rate of duty treatment until Sept. 30, 1985, on imports of triphenyl phosphate, a chemical used chiefly as a plasticizer.

Sec. 129 (introduced as H.R. 5499) extends until June 30, 1984, suspension of the column 1 (MFN) rate of duty on Bis (4-aminobenzoate)-1,3 propanediol (trimethylene glycol di-p-aminobenzoate). The duty on this article is currently suspended until June 30, 1983.

Sec. 130 (introduced as H.R. 2786) suspends temporarily the column 1 (MFN) rate of duty on 4-chloro-3-methylphenol until June 30, 1984. the chemical is used primarily as a biocide and antioxidant in the manufacture of machine cutting oils.

Sec. 131 (introduced as H.R. 6943) provides for the extension of the temporary suspension of the column 1 (MFN) rate of duty treatment until Sept. 30, 1985, on color couplers and color intermediates. Current law provided a duty suspension which expired June 30, 1982. This section provides for the retroactive duty-free treatment for articles entered between the termination of the prior suspension and the date of enactment upon the filing of a proper request with Customs within 90 days of enactment.

Sec. 132 (introduced as H.R. 4642) temporarily suspends until June 30, 1985, the column 1 (MFN) rate of duty on isomeric mixtures of ethylbiphenyl. The LDDC and column 2 rates of duty would be unaffected.

Sec. 133 (introduced as H.R. 4913) reduces the duty on Dicofol, and insecticide used on many fruit, vegetable, ornamental, and field crops. The provision would, until Sept. 30, 1985, reduce the column 1 (MFN) rate of duty from 18.4 (1982) percent ad valorem to 10.3 (1983) percent, the LDDC rate from 12.5 percent to 6.9 percent, and the column 2 rate from $0.07 per pound plus 64.5 percent ad valorem to $0.07 per pound plus 41 percent. Additionally, it provides for reductions in the rate of duty effective on Jan. 1, 1984, and Jan. 1, 1985. The section also provides that if a request is filed with a customs officer within 90 days of enactment, prior entries which were unliquidated or with respect to which the liquidation is not final, shall be reliquidated as if entry had been made under the terms of the provision.

Sec. 134 (introduced as H.R. 4806) temporarily suspends the column 1 (MFN) rate of duty until Sept. 30, 1984, on uncompounded allyl resins.

Sec. 135 (introduced as H.R. 7027) provides temporary duty-free treatment of sulfapyridine entered between the date of enactment and Dec. 31, 1985.

Sec. 136 (introduced as H.R. 4890) provides a temporary reduction in the duty for sulfathiazole. The provision would, until Dec. 31, 1983, reduce the column 1 (MFN) rate of duty from 26.5 percent (1983) ad valorem to 13.3 percent and the LDDC rate from 15 percent to 8 percent. The provision also provides for a further reduction in the column 1 rates for the period Dec. 31, 1983, to Jan. 1, 1985, and the period Dec. 31, 1984, to Jan. 1, 1986.

Sec. 137 (introduced as H.R. 1931) continues the existing temporary suspension of the column 1 (MFN) rate of duty on doxorubicin hydrochloride from June 30, 1982, until June 30, 1988. The section is subject to retroactive duty treatment upon the filing of a proper request with customs within 90 days of enactment.

Sec. 138 (introduced as H.R. 5811) provides a reduction in the column 1 (MFN) rate of duty on caffeine from the current level of 8.5 percent to 6 percent until Dec. 31, 1983.

Sec. 139 (introduced as H.R. 1910) suspends temporarily the duties on tartaric acid and certain tartaric chemicals until June 30, 1984.

Sec. 140 (introduced as H.R. 5041) extends the temporary suspension of the column 1 (MFN) rate of duty on natural graphite which expired on

June 30, 1981, until Dec. 31, 1984. This section is subject to retroactive duty treatment upon the filing of a proper request with customs within 90 days of enactment.

Sec. 141 (introduced as H.R. 4641) provides for the temporary suspension of the column 1 (MFN) rate of duty on copper scale until Dec. 31, 1985.

Sec. 142 (introduced as H.R. 2485) provides for a step reduction in the column 1 (MFN) duty on chipper knife steel to be effective for a period from Oct. 1, 1982 through Mar. 31, 1985. The annual stage reduction begins by reducing the column 1 rate for the period from Oct. 1, 1982, to Jan. 1, 1983, from 4.6 percent to 4.4 percent. The effective rates would be reduced in annual stages to a level of 3.9 percent for the period from Jan. 1, 1985, to Apr. 1, 1985. This section is subject to retroactive duty treatment upon the filing of a proper request with customs within 90 days of enactment.

Sec. 143 (introduced as H.R. 2454) provides for duty-free treatment on certain freight containers entered between the date of enactment and Dec. 31, 1986, when the articles will become permanently duty-free under current law.

Sec. 144 extends the temporary suspension of the column 1 (MFN) rate of duty on certain unwrought alloys of cobalt which expired on June 30, 1982, until June 30, 1983. This section is subject to retroactive duty treatment upon the filing of a proper request with customs within 90 days of enactment.

Sec. 145 (introduced as H.R. 5554) provides until Sept. 30, 1984, temporary suspension of the column 1 (MFN) rate of duty on clock radios valued not over $40 each which have solid-state clocks and the radio portion of other clock radios. Clock radios cannot be in combination with any other unit and not designed for motor vehicle installation.

Sec. 146 (introduced as H.R. 5823) provides until June 30, 1986, a continued suspension of the column 1 (MFN) rate of duty on certain bicycle parts.

Sec. 147 (introduced as H.R. 5884) provides for column 1 (MFN) duty-free treatment until Dec. 31, 1985, on certain textile machines designed for heat set, stretch texturing of continuous man-made fibers.

Sec. 148 (introduced as H.R. 5839) temporarily suspends until Sept. 30, 1985, the column 1 (MFN) rate of duty on single cylinder, fine gauge hosiery knitting machines and double cylinder jacquard hosiery knitting machines.

Sec. 149 (introduced as H.R. 4155) temporarily suspends the column 1 (MFN) rate of duty on double-headed latch needles until June 30, 1985.

Sec. 150 (introduced as H.R. 4602) temporarily suspends, until Sept. 30, 1984, the column 1 (MFN) rate of duty on externally-powered electric prosthetic devices and their parts.

Sec. 151 (introduced as H.R. 6268) temporarily suspends until Dec. 31, 1986, the column 1 (MFN) rate of duty on small toy and novelty items valued not over 5 cents per unit and jewelry valued not over 1.6 cents per piece.

Sec. 152 (introduced as H.R. 5764) temporarily suspends until Dec. 31, 1985, the column 1 (MFN) rate of duty on stuffed dolls, skins for stuffed dolls, skins for stuffed toy figures of animate and inanimate objects, and stuffed or filled toy figures of inanimate objects not having a spring mechanism.

Sec. 153 (introduced as H.R. 6281) extends Public Law 96-236, an act providing for the implementation of the International Sugar Agreement, 1977, for 2 years from the expiration of the current authority, which expires Jan. 1, 1983.

Sec. 154 (introduced as H.R. 6280), extends Public Law 96-599, an act providing for the implementation of the International Coffee Agreement, for 1 year from the expiration of the current authority, which expired Oct. 1, 1982.

Sec. 155 amended sec. 103(f)(3) of the Agricultural Act of 1949 effective for the 1982–85 upland cotton crops. This amendment provided that upland cotton imported into the United States when the special quota was in effect shall be deemed to be an import under such special quota until the special quota is filled and any such cotton shall be free of duty.

Sec. 156 established that unless otherwise provided, the amendments provided under this act would be effective 15 days after the date of the act, and provided for retroactivity in certain specific cases which are listed.

Title I—Subtitle B

Secs. 161–167 of the subtitle entitled the Educational, Scientific and Cultural Materials Importation Act of 1982 (introduced as H.R. 6093) implements the Nairobi Protocol to the Florence Agreement. The protocol provides for duty-free treatment for a broader range of educational, scientific, cultural materials and articles for the handicapped with a view to contributing to the cause of peace through free exchange of ideas and knowledge across national boundaries.

Title Ii—Miscellaneous customs provisions

Sec. 201 (introduced as H.R. 5170) allows business documents to enter the United States in a no-entry-required status as "intangibles." This section also repeals TSUS item 870.10 and sec. 483 of the Tariff Act of 1930. Further, sec. 484 of the Tariff Act of 1930 is amended to prohibit nominal consignees from conducting customs business on behalf of any other person unless the consignee is a licensed customhouse broker. The provision was further amended in reference to consignees to state that "when a consignee declares on entry that he is the owner or purchaser of merchandise, the appropriate customs officer may, without liability, accept the declaration" and to provide a necessary conforming amendment.

Sec. 202 (introduced as H.R. 4690) amends sec. 311 of the Tariff Act of 1930 to allow articles to be delivered into successive customs bonded storage warehouses as long as the ultimate purpose remains that of export. Under current law, articles withdrawn from a bonded manufacturing warehouse may be delivered only to a bonded storage warehouse at an exterior port for the sole purpose of immediate export.

Title III—Implementation of Convention in Cultural Property

Secs. 201–215 (introduced as S. 1723) implements the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property and is entitled the Convention in Cultural Property Implementation Act. Provisions authorize the President to enter into agreements to restrict imports of illicitly traded artifacts when the major importing nations are implementing similar controls. The provisions also authorize the President to impose import controls unilaterally in an emergency, and they bar the importation of certain items identified as having been stolen from museums or similar institutions abroad. Additionally, the provisions provide for the establishment of a Cultural Property Advisory Committee to review the effectiveness of sections of this act.

H.R. 4577 (Mr. Coelho); reported to the Senate Nov. 15, 1982.

H.R. 4577 was favorably reported by the Committee on Ways and Means Sept. 16, 1982. It passed the House on Sept. 21, 1982. The bill permits certain individuals who received stock in 1973, pursuant to the exercise of employee stock options, to elect to have sec. 252 of P.L. 97–34 apply retroactively in certain limited circumstances. Under the bill, any reduction in tax pursuant to such election could not exceed $100,000 with respect to any one employee. The statute of limitations is amended by the bill to permit refunds or credits, or assessments, attributable to the provisions of the bill.

The Senate Finance Committee H.R. 4577 favorably reported with several amendments, on Sept. 29, 1982. As reported, the bill provides that withdrawal liability generally will be imposed under the Multiemployer Pension Plan Amendments Act of 1980 only with respect to an employer's withdrawal from a multiemployer plan occurring after Sept. 25, 1980. Except in certain cases of multiemployer plans covering employees in the seagoing industry, liability for withdrawals occurring before Sept. 26, 1980, generally will be imposed if the plan terminates before the earlier of Sept. 26, 1985, or the expiration of 5 years after the date of withdrawal, with insufficient assets.

In addition, the Senate Finance Committee amendment excludes from the definition of "artificial bait" any substance which contains 85 percent (or more) by weight of plant or animal material which can be ingested by fish. The provision is identical to H.R. 617, which was referred to the Subcommittee on Select Revenue Measures on Sept. 24, 1981, and before which a hearing was held on July 12, 1982.

Also, the bill as amended by the Senate Finance Committee includes a provision that excludes from an employee's income, amounts deferred pursuant to a salary reduction arrangement under a money purchase pension plan if the plan was in existence on June 27, 1974, and contributions by employees and the employer do not exceed the levels permitted under the plan's contribution formula on that date. In addition, for plan years beginning after 1981, the plan will be subject to rules added by the Revenue Act of 1978 with respect to employee participation and prohibited discrimination in favor of officers, shareholders, or highly compensated employees. The provision is identical to H.R. 4948 as passed by the House on Sept. 20, 1982.

Finally, the bill as amended by the Senate Finance Committee contains provisions liberalizing the treatment under the private foundation rules for the following foundations: The Otto Bremer Foundation, the El Pomar Foundation, the Houston Endowment, the Public Welfare Foundation, the

Sand Springs Home, the B. Altman Foundation, the Ahmanson Foundation, and the New London Day Trust. With the exception of the B. Altman Foundation, identical provisions were included in the Senate-passed version of H.R. 4961. These provisions were not agreed to in conference, however, and were not included in P.L. 97-248.

H.R. 4577 was reported to the Senate on Nov. 15, 1982. At the adjournment of the 97th Congress, H.R. 4577 was pending on the Senate calendar.

H.R. 4613 (Mr. Conable with cosponsors); Public Law 97-365; app. Oct. 25, 1982.

H.R. 4613, the Debt Collection Act of 1982, was reported by the Committee on Ways and Means on Apr. 28, 1982, and passed the House on May 5, 1982 The bill, as it passed the House, contains the following major provisions:

Screening potential debtors.—Upon written request, the IRS would be permitted to disclose to a Federal agency whether a loan applicant under certain Federal loan programs has a tax delinquent account. The Federal loan programs covered by this provision are those which make, insure, or guarantee loans where OMB has determined (and has published in the Federal Register) that screening applicants for outstanding tax liabilities will prevent or reduce future delinquencies. Federal agencies administering these designated loan programs could also require loan applicants to furnish their taxpayer identifying number (e.g., for individuals, this would be their social security number).

Disclosure of mailing addresses.—Upon written request of an agency head, the IRS would be permitted to disclose taxpayer mailing addresses to the agency or its agents (e.g., third-party debt collectors) for use in locating taxpayers to collect Federal debts. Any unauthorized redisclosure by agency employees or their agents would be subject to the penalties of present law. Any agency receiving addresses from the IRS and disclosing any address to any agent would be required to comply in full with the safeguards established in sec. 6103(p)(4) of the Internal Revenue Code for return information, as would any agent who received such an address.

Provisions of the bill would apply to loan applications made after Sept. 30, 1982.

As passed by the Senate on Sept. 28, 1982, S. 1249, with amendments, was substituted for the provisions of H.R. 4613. As returned to the House, the bill contained tax-related provisions as reported by the Senate Finance Committee on Dec. 3, 1981, amendments to the Federal Claims Collection Act, and other provisions regarding the use of salary offsets and administrative offsets as debt collection methods, the interest and penalties to be charged on outstanding debts, the reports required by agencies on debt collection activities, and agency contracts for debt collection services.

On Sept. 30, 1982, the House concurred in the Senate amendment to H.R. 4613, with an amendment. The amendment replaced the tax-related provisions of the bill as passed by the Senate with the House version of these provisions, generally as described above. In addition, the amendment provided that the other provisions of the bill as passed by the Senate, would not apply to claims or debts arising under the Internal Revenue Code, the Social Security Act, or the tariff laws. The Senate concurred with the House amendment on Oct. 1, 1982, clearing the measure for the President.

H.R. 4613 was signed into law by the President on Oct. 25, 1982, as Public Law 97-365.

H.R. 4717 (Mr. Jenkins); Public Law 97-362; app. Oct. 25, 1982.

As reported by the Committee on Ways and Means on Dec. 14, 1981, and passed by the House on Dec. 15, 1981, H.R. 4717 contained the following three provisions:

(1) Delay in Provisions Recognizing Gain on Certain Dispositions of LIFO Inventories: Delays the effective date for 1 year, through Dec. 31, 1982, of provisions adopted in the Crude Oil Windfall Profit Tax Act of 1980 which require the recapture of LIFO reserves in certain corporate liquidations.

(2) Net Operating Loss Treatment of the Federal National Mortgage Association (FNMA): Provides a 10-year carryback and a 5-year carryover for certain operating losses of the FNMA.

(3) Safe Harbor Leasing Information Returns: Requires an information return to be filed with the Internal Revenue Service in order for a transaction to qualify as a safe harbor lease under the provisions of the accelerated cost recovery system enacted in the Economic Recovery Tax Act of 1981. The information return must be filed with the national office of the IRS not later than 30 days after the date the lease is executed or Jan. 31, 1982, whichever is later.

The Senate passed H.R. 4717 on Dec. 16, 1981, with amendments approved by the Senate Finance Committee and with additional Senate floor amendments. The Senate Finance Committee amendments include the following provisions of H.R. 4961 (Miscellaneous Revenue Act of 1981) which passed the House of Representatives on Dec. 15, 1981:

(1) Awards of Attorney Fees: Permits the award of attorney fees and reasonable court costs, up to a maximum of $25,000, under certain circumstances in civil tax actions.

(2) Treatment of Certain Lending or Finance Businesses for Holding Company Purposes: Amends the definition of "lending or finance business" and modifies the business expense test for purposes of the tax on personal holding companies.

(3) Refunds on Repeal of Bus Excise Tax: Liberalizes conditions for eligibility to receive a refund of bus excise taxes on a bus sold after Apr. 19, 1977, and before Nov. 10, 1978.

In addition, the Senate approved the following Senate Finance Committee amendments:

(1) Annuities for Survivors of Tax Court Judges: Increases annuities for survivors of Tax Court judges and provides a cost of living adjustment for the future and for increases since 1963.

(2) Tax Court Procedures: Revises procedural rules to permit commissioners to hear and decide regular cases if the deficiency is not over $5,000, expands small tax cases, and allows oral opinions.

(3) Deferred Compensation Plans for State Judges: Subjects participants in a qualified State judicial plan covering elected judges to the rule requiring participants in an otherwise ineligible plan to include all accrued plan benefits in gross income in the year in which there is no substantial risk that the benefits are forfeitable (generally, the year the participant vests).

(4) Business Development Companies: Permits business development companies to elect to be treated as regulated investment companies under the Small Business Incentive Act of 1980.

(5) Withholding Statements (W-2) to Terminated Employees: Allows Form W-2 for terminating employees to be provided by the following January 31 or 30 days after a written request.

(6) Voluntary Withholding of State Tax for Certain Fishermen: Permits seamen or fishermen employed in a coastwide trade between ports in the same State to request an employer to withhold State income taxes.

(7) FUTA Exemption for Certain Fishermen: Extends for an additional year, through 1982, the exemption from Federal unemployment taxes for certain fishermen.

(8) Rollover of Gain on FCC-Ordered Disposition of Broadcast Property: Expands present nonrecognition of gain rules in FCC-ordered divestitures to proceeds which are reinvested in a newspaper.

(9) Exclusion of Certain R. & D. Expenditures From Small Issue IDB Restrictions: Excludes R. &. D. wages or supplies expenses under code sec. 174 from the $10 million capital expenditure limitation on small issue IDB's.

(10) Reforestation Trust Fund: Changes the source of financing for the Reforestation Trust Fund from tariffs on timber to revenues received from the sale of timber and forest products on Federal lands.

(11) Estate Tax Revisions: Provides for Tax Court review of Treasury Department determinations of the fair market value of specially valued property. Also provides a declaratory judgment procedure for determining whether an estate qualifies for the installment payment of estate taxes. Eliminates the requirement that installment payments of estate taxes be accelerated if the interest in a closely-held business passes to a nonfamily member of the heir or subsequent transferee.

(12) Expansion of Oil Shale Credits for 1981 and 1982: Expands for 1981 and 1982 the definition of shale oil equipment for purposes of the energy tax credit to include certain upgrading equipment.

(13) Subsidized Energy Financing: Excludes from the definition of subsidized financing for residential energy credits for purposes of the anti-double-dipping rules, financing provided by a lending institution which receives a State tax credit for making a loan.

(14) Study of Petroleum Supply Disruptions: Requires a study to be submitted to Congress on June 15, 1982, by an interagency task force on alternatives for mitigating the economic effects of an oil supply disruption.

(15) Eligibility for Trade Adjustment Assistance: Defers the effective date of a change relating to a group eligibility under trade adjustment assistance made in the Omnibus Budget Reconciliation Act of 1981 until the end of fiscal year 1983.

The Senate also added the following floor amendments:

(1) Bankruptcy Tax Act Delay: Postpones for 90 days, until Apr. 1, 1982, the effective date of the discharge of indebtedness provisions enacted in the Bankruptcy Tax Act of 1980.

(2) Small Issue Industrial Development Bonds: Denies tax-exempt status for bonds issued after date of enactment, the proceeds from which are used for a designated list of private or commercial recreational facilities, including golf courses, country clubs, massage parlors, tennis clubs, ski resorts, skating facilities, racquet sports facilities, hot tub facilities, suntan facilities, or racetracks.

(3) Mortgage Subsidy Bonds: Amends the Mortgage Subsidy Bond Tax Act of 1980 (1) to permit the maximum amount by which the interest rate on mortgages financed with tax-exempt mortgage bonds exceeds the interest rate on the bonds to be up to 1⅛ percentage points; (2) to not require the disposition of reserve assets at a loss in excess of undistributed arbitrage profits on nonmortgage investments at such time; (3) to define "low or moderate income" for purposes of the targeting provisions of the act by an 80 percent or less of area median income test; and (4) to establish as the period of time during which 20 percent (15 percent in targeted areas) of rental housing units financed with tax-exempt bonds must be occupied by families with low or moderate incomes at the later of (a) 10 years after over one-half the project is first occupied, (b) a date when half the term to maturity of the longest bonds issued for the project has been reached, or (c) the date on which any section 8 housing assistance terminates.

(4) Taxes on Wagering: Reduces the present 2 percent wagering tax to 0.25 percent and the $500 occupational tax to $50 for wagering authorized under State law.

(5) Medicare Enrollment for Certain Merchant Seamen: The Omnibus Budget Reconciliation Act of 1981 (P.L. 97-35, 95 Stat. 357) repealed provisions of prior law (42 U.S.C. 201, 249) that entitles merchant seamen to receive free care through Public Health Service hospitals and clinics, effective Oct. 1, 1981. Certain elderly merchant seamen had foregone medicare enrollment when otherwise eligible because of the repealed entitlement. The amendment provides these individuals with a medicare enrollment period without application of premium level penalties beginning Apr. 1, 1982, through Dec. 31, 1982.

On Dec. 16, 1981, the Senate insisted on its amendments and requested a conference with the House.

On Mar. 16, 1982, the House concurred in the Senate amendment to H.R. 4717 with an amendment in the nature of a substitute and requested a conference with the Senate. The provisions of the bill assigned into law by the President on Oct. 25, 1982, as Public Law 97-362.

The act includes a 1-year deferral of the LIFO reserve recapture rule, for plans of liquidations adopted before Jan. 1, 1983, for the first $1 million of LIFO reserves where the liquidation is completed before Jan. 1, 1984.

The act includes the provision in both House and Senate bills adjusting the carryback and carryforward rules for net operating losses of the Federal National Mortgage Association.

The act includes the Senate provision, with amendments, which expands the nonrecognition treatment for gain on an FCC-ordered disposition of broadcast property to a reinvestment in a newspaper under specified conditions.

The act expands the definition of shale oil equipment for purposes of the energy investment tax credit. The expanded definition would include equipment used in hydrogenation or other processes subsequent to retorting which is applied in the vicinity of the property from which the shale was extracted and which is applied to bring the shale oil to a grade and quality suitable for transporting to and processing in a refinery.

The act includes the Senate provisions increasing annuities for survivors of Tax Court judges and revising the procedural rules of the Tax Court, with technical amendments.

The act includes the Senate provisions on providing withholding statements to terminating employees and permitting voluntary withholding of State income taxes for certain seamen.

The act includes the Senate floor amendment reducing the 2 percent excise tax on certain wagers to 0.25 percent for wagers authorized by State law and similarly reducing the $500 occupational tax to $50. The reduction in the excise tax is effective on Jan. 1, 1983, and that on the occupational tax is effective July 1, 1983.

The act substitutes for the requirements enacted in P.L. 97-35 new Federal unemployment compensation eligibility requirements for individuals separated from the military.

Under the law prior to the act, individuals who left the military at the end of a term of enlistment were ineligible for Federal unemployment benefits if they had the opportunity to reenlist.

Under the act, up to 13 weeks of Federal unemployment benefits, following a 4-week waiting period after separation, could be provided to unemployed ex-service members who (1) had completed the initial term of active service they agreed to serve, (2) were separated under honorable conditions, and (3) meet the qualifying requirements of the State in which they file for benefits.

Ex-service members who were separated prior to completing their initial term of active service could qualify for unemployment benefits if they were separated early, under honorable conditions, (a) for the convenience of the Government under an early release program, (b) because of medical disqualification, pregnancy, parenthood, or any service-incurred injury or disability, (c) because of hardship, or (d) if they had served for at least 365 continuous days, because of personality disorders or inaptitude. The provision is effective for separations on or after July 1, 1981, but only for benefits payable after the date of enactment.

Also, effective Oct. 1, 1983, the act requires that Federal unemployment benefits paid to ex-service members be charged to the Department of Defense in the same manner as Federal benefits paid to former civilian Federal employees are charged to other Federal agencies.

The act extends for 1 year (through 1982) the Federal unemployment tax exemption for wages paid to certain fishermen whose remuneration is exempt from the social security tax. The provision applies to remuneration paid during 1982.

Under prior law, workers could be certified eligible to apply for benefits under the trade adjustment assistance program if increased imports "contributed importantly" to worker layoffs and production/sales declines of the firm. Pursuant to P.L. 97-35, the causation standard was strengthened to require that increased imports be a "substantial cause" of such layoffs and declines, defined as a cause which is "important and not less than any other cause." The new test applied to petitions filed on or after Feb. 9, 1982.

The act amends P.L. 97-35 to restore the "contributed importantly" standard through Sept. 30, 1983, the statutory termination date of the program. The provision id effective on date of enactment.

Note: The other tax provisions of the bill were either deleted or adopted in other legislation.

H.R. 4800 (Mr. Rostenkowski and Mr. Conable); reported to House May 12, 1982. (See P.L. 97-248 (H.R. 4961).)

As reported to the House by the Committee on Ways and Means, on May 12, 1982, H.R. 4800 extends and reinstates various aviation excise taxes and transfers the revenues from those taxes to the Airport and Airway Trust Fund for the period July 1, 1982, through Dec. 31, 1983. The committee intends to offer this legislation on the House floor as a revenue title to H.R. 2643, the Airport and Airway Improvement Act of 1982, reported by the Committee on Public Works and Transportation.

H.R. 4800 as reported contains the following provisions:

Tax rates.—The domestic air passenger ticket tax would continue at its present 5-ercent rate and the air freight waybill tax would be reinstated at its prior rate of 5-percent. The international departure tax would be reinstated at a rate of $5 per person. The fuels tax for noncommercial aviation would be imposed at 12 cents per gallon for both gasoline and jet fuel, and the aircraft tire and tube taxes would continue as under present law. The prior law aircraft use tax would be repealed for both commercial and general aviation. The air freight tax, the international departure tax, and the non-commercial aviation fuels tax would apply for the 18-month period, July 1, 1982, through Dec. 31, 1983.

Other modifications.—The requirement that the ticketed fare and tax be shown by trip segments would be repealed. The requirement for separately showing the fare and tax would be retained.

The 6-hour layover rule under the international departure tax would be increased to 12 hours for purposes of determining whether the flight will be treated as uninterrupted travel subject only to the departure tax.

The Secretary of the Treasury would be granted the authority to waive the 225-mile zone rule if either Canada or Mexico enter into a "qualified agreement" regarding the ticket tax to be applied to persons traveling by air between the United States and that country.

Finally, the prohibition against charging aircraft for overtime costs associated with services provided by the U.S. Customs Service personnel during regularly scheduled hours (i.e., 8 a.m.-5 p.m.) on Sundays and holidays would be repealed, effective July 1, 1982.

Provisions similar to H.R. 4800 were included in Public Law 97-248 (H.R. 4961), which was signed into law by the President on Sept. 3, 1982.

H.R. 4948 (Mr. Matsui); passed House Sept. 20, 1982. (See also H.R. 4577.)

H.R. 4948 would exclude from an employee's income amounts deferred pursuant to a salary reduction arrangement under a money purchase plan if the plan was in existence on June 27, 1974, and contributions by

employees and the employer do not exceed the levels permitted under the plan's contribution formula on that date. In addition, for plan years beginning after 1981, the plan will be subject to rules added by the Revenue Act of 1978 with respect to employee participation and prohibited discrimination in favor of officers, shareholders, or highly compensated employees.

H.R. 4948 was favorably reported by the Committee on Ways and Means on Sept. 16, 1982. The bill as passed by the House was included as a committee amendment to H.R. 4577, as ordered reported by the Committee on Finance on Sept. 29, 1982.

H.R. 4961 (Mr. Stark with cosponsors); Public Law 97-248; app. Sept. 3, 1982. (See also H.R. 4717 for related action.)

As reported by the Committee on Ways and Means on Dec. 14, 1981, and as passed by the House on Dec. 15, 1981, H.R. 4961, the Miscellaneous Revenue Act of 1981, would make a number of miscellaneous changes in the tax laws and in the Federal-State unemployment compensation program, the supplemental security income (SSI) program, the child support enforcement (CSE) program, and the social services program established under title XX of the Social Security Act.

Title I of the bill contains changes in the tax law relating to: (1) rental of residences to family members and other business use of residences (sec. 102); (2) awarding of reasonable attorneys' fees to taxpayer where the taxpayer prevails and the position of the United States was unreasonable (sec. 103); (3) limitation on acceleration of accrual of taxes not to apply to certain taxpayers (sec. 104); (4) treatment of certain lending or finance businesses for purposes of the tax on personal holding companies (sec. 105); (5) additional 2 year delay in application of the net operating loss rules added by the Tax Reform Act of 1976 (sec. 106); and (6) additional refunds relating to the repeal of the excise tax on buses (sec. 107).

Title II makes changes in the unemployment compensation, supplemental security income, child support enforcement, and social services programs relating to:

(1) Extension of the Reed Act (sec. 201); (2) exclusion of student intern wages from FUTA (sec. 202); (3) exclusion of wages paid to certain alien farmworkers from FUTA (sec. 203); (4) unemployment compensation benefits for ex-servicemembers (sec. 204); (5) one-month prospective budgeting for SSI benefits (sec. 205); (6) negotiability of SSI checks (sec. 206); (7) child support enforcement—cost of collection and other services (sec. 207); (8) technical amendments to the child support enforcement program (sec. 208); and (9) technical amendments to social services programs under title XX of the Social Security Act.

On Dec. 14, 1981, the Senate Finance Committee reported a committee amendment to H.R. 4717 incorporating secs. 103, 105, and 107 of H.R. 4961 with amendments. On Dec. 16, 1981, a Senate floor amendment to H.R. 4717 incorporated secs. 201, 202, and 203 of H.R. 4961, as passed by the House. H.R. 4717 was then passed by the Senate on Dec. 16, 1981, with amendments. The Senate requested a conference with the House and appointed conferees.

Sec. 102 with an amendment, and sec. 106 of H.R. 4961 were added as Senate floor amendments to H.R. 5159, the Black Lung Benefits Revenue Act of 1981, which was subsequently enacted into law on Dec. 29, 1981, as Public Law 97-119.

A description of H.R. 4961 provisions as passed the House follows:

TITLE I: TAX PROVISIONS

Section 102: Rental of residences to family members and other business use of residences.—Code sec. 280A restricts the ability of taxpayers to take deductions in connection with homes and other dwelling units that are used for personal purposes. A taxpayer has used a dwelling unit for personal purposes if the unit was used by the taxpayer or any member of his family or by a co-owner or a member of the co-owner's family. These personal use rules apply even if the family member using the unit is paying a fair rental value. Under this provision, a taxpayer will not be treated as having used a residence for personal purposes if the unit is rented to another person at fair rental and the person renting the unit is using it as his principal residence. The bill also contains a provision coordinating the application of sec. 280A with the deductions allowable under sec. 162(a)(2) and other provisions of the Internal Revenue Code in situations where taxpayers are away from home in pursuit of a trade or business. These provisions take effect in 1982.

Section 103: Awarding of reasonable litigation costs to taxpayer where taxpayer prevails and the position of the United States was unreasonable.—This provision of the bill amends the present law rules relating to the awarding of attorney's fees in tax litigation by substituting a new set of rules to be applied in tax cases. Under the new provision a taxpayer could be awarded reasonable litigation costs up to $50,000 if the position of the United States in the tax litigation was unreasonable. This provision will discourage any possible overreaching by the Internal Revenue Service in its handling of tax litigation. The bill also allows the Tax Court to impose a penalty of up to $5,000 on taxpayers who institute litigation for the purpose of delay or who maintain a frivolous or groundless position before the Court. The new provisions generally apply to civil tax proceedings in U.S. courts other than the Tax Court as of Oct. 1, 1981, and to proceedings commenced in the U.S. Tax Court after Dec. 31, 1982.

Section 104: Limitation on acceleration of accrual of taxes not to apply to certain taxpayers.—This provision relates to the present law rule that requires accrual basis taxpayers to continue to use the old assessment date when a taxing jurisdiction changes the assessment date for a deductible tax. This present law rule prevents taxpayers from claiming two deductions in a single year. Under the committee bill, accrual method taxpayers will be allowed to use the new assessment date if their first accrual of tax occurs after the change in the assessment date or if they elect to switch to the new date and to establish a suspense account which will prevent deduction of two taxes in a single year.

Section 105: Treatment of certain lending or finance businesses for purposes of the tax on personal holding companies.—This provision relates to the treatment of "lending or finance businesses" for purposes of the personal holding company tax. Generally, present law imposes a tax on the undistributed personal holding company income of a personal holding company. A corporation actively engaged in a lending or finance business is exempt from the personal holding company tax if the corporation meets a specific minimum business expense requirement. Under the committee bill, the definition of a lending or finance business is modified to include the business of making loans with maturities up to 144 months.

This change would be effective starting in 1981. In addition, starting in 1982, the bill increases the qualified business expense requirement for businesses with ordinary gross income in excess of $1 million.

Section 106: Additional 2-year delay in the application of the net operating loss rules added by the Tax Reform Act of 1976.—The provision delays for 2 years the application of the net operating loss rules added by the Congress in the Tax Reform Act of 1976. The committee believes that there are a number of technical problems with respect to the provisions added in 1976 and that further study of these provisions is necessary before they can be allowed to take effect.

Section 107: Additional refunds relating to the repeal of the excise tax on buses.—The Energy Tax Act of 1978 provided for refunds of bus excise tax paid after Apr. 19, 1977, and before Nov. 10, 1978. Some taxpayers were unable to meet the procedural requirements necessary to obtain a refund of the excise tax. This provision liberalizes these conditions for eligibility to allow for additional refunds consistent with the intent of the 1978 act. The provision does not provide for the payment of interest on these refunds.

TITLE II: UNEMPLOYMENT COMPENSATION AND WELFARE PROVISIONS

A. Unemployment compensation amendments

Section 201: Use of certain amounts transferred to State unemployment funds (Reed Act).—This provision extends for 10 years the authority for States to use for administrative purposes certain funds credited to individual State unemployment trust funds in 1956, 1957, and 1958 and allows States that have used such funds to pay unemployment benefits to reestablish a Reed Act account.

Section 202: Exclusion of student intern wages from FUTA.—This provision excludes from Federal unemployment taxes wages paid to certain student interns, regardless of age, for work that is an integral part of their academic program. Currently, only interns under age 22 are excluded.

Section 203: Exclusion of wages paid to certain alien farmworkers from FUTA.—This provision extends for 2 years the exclusion of wages paid to aliens admitted to the United States to perform agricultural work, pursuant to the Immigration and Nationality Act, from Federal unemployment taxes.

Section 204: Unemployment compensation benefits for ex-servicemembers.—This provision limits unemployment benefits to ex-servicemembers who have served 730 or more continous days in the military; requires a 4-week waiting period between the week in which the individual is separated from the service and the week in which he or she first becomes entitled to compensation; and limits an eligible ex-servicemember's benefits to 13 weeks. This provision is effective for separation

on or after July 1, 1981, but only for benefits payable after the date of enactment.

B. Supplemental security income, child support enforcement, and social services amendments

Section 205: Accounting period.—This provision substitutes a 1-month "prospective" accounting period in SSI for the "retrospective" accounting period in current law.

Section 206: Negotiability of SSI checks.—This provision clarifies that new provisions establishing a process for dealing with unnegotiated SSI checks apply to "State supplement-only checks" as well as SSI/State supplement checks.

Section 207: Child support enforcement—Cost of collection and other services.—This provision repeals provisions in current law that require States to charge the absent parent an amount equal to 10 percent of any child support collected for a non-AFDC recipient. It allows States to charge a fee of up to $20 and to retain from any non-AFDC collection an amount equal to administrative costs not covered by the fee, or to collect this amount from the parent who owes child or spousal support.

Section 208: Child support enforcement—Technical amendments.—This provision corrects several inaccurate references contained in the Omnibus Budget Reconciliation Act.

Section 209: Social services—Technical amendments.—This provision conforms the Omnibus Budget Reconciliation Act provisons to allow the Territories to continue to spend unused public assistance funds for social services; makes a technical correction to ensure that all title XX funds are available for allotment to States and territories; clarifies provisions in current law so the definition of "State" for title XX purposes is the same as under prior law; conforms the title IV-E foster care program to changes contained in the Omnibus Budget Reconciliation Act.

On July 12, 1982, the Senate Finance Committee reported the bill to the Senate with amendments. On July 22, 1982, the bill passed the Senate with further amendments. The House and Senate met in conference and on Aug. 19, 1982, they both agreed to the conference report. The bill was signed into law by the President on Sept. 3, 1982, as Public Law 97-248. A summary of the act follows.

TITLE I: SPENDING REDUCTIONS

A. MEDICARE

1. Medicare payments secondary for older workers choosing to be covered under group health plans.—The act includes a provision which would require employers to offer employees aged 65 through 69 and their dependents the same health benefit plan offered to younger workers and would make medicare the secondary payor to those plans for such employees and their aged spouses. The decision whether to take this private coverage or select medicare as primary payor would be voluntary for the individual. Medicare payments would be reduced for any item or service furnished to an employee or spouse if the combined payment under medicare and the employer's health plan would otherwise exceed, for items or services reimbursed on a cost basis, their reasonable cost, or, for items or services reimbursed on a charge basis, the higher of medicare's reasonable charge or the amount allowable under the employer health benefits plan. In no case would medicare pay more than it would otherwise have paid. Employers with less than 20 employees would be exempt from the provision. The measure would become effective Jan. 1, 1983.

2. Reimbursement for inpatient radiology and pathology services.—Under current law, medicare part B pays 100 percent of the reasonable charges of radiologists and pathologists who furnish radiology and pathology services to hospital inpatients and who accept assignment in all cases for these services.

The act includes a provision which eliminates the special 100 percent reimbursement rate thereby providing that medicare will pay for such services on the same basis as other physicians' services; i.e., 80 percent of reasonable charges after the part B deductible has been met.

The provision is effective with respect to services furnished on or after Oct. 1, 1982.

3. Elimination of the inpatient routine nursing salary cost differential.—The act includes a provision which eliminates the routine nursing salary cost differential.

The provision would be effective Oct. 1, 1982.

4. Reimbursement of provider-based physicians.—The act includes a provision which directs the Secretary of Health and Human Services to prescribe regulations, effective no later than Oct. 1, 1982, which will distinguish between (1) professional medical services which are personally rendered to an individual patient, which contribute to the patient's diagnosis or treatment, and are reimbursable only under part B on a charge basis; and (2) professional medical services which are of benefit to patients generally and which can be reimbursed only on a reasonable cost basis. Reasonable cost reimbursement for provider-based services could not exceed a reasonable compensation equivalent established by the Secretary in regulations.

5. Part B premium as constant percentage of costs.—Individuals who elect to be covered under medicare part B are required to pay a monthly premium. The amount of the premium, which is set annually, is $12.20, effective July 1, 1982.

Currently, annual increases in the premium are limited to the percentage by which cash social security benefits have most recently been increased. The act includes a provision which would suspend this limitation and increase premiums on July 1, 1983, and on July 1, 1984, to a level which will result in premium revenues for each period beginning on such date equal to 25 percent of program costs for aged beneficiaries. The normal part B premium calculation and limitation would resume on July 1, 1985.

The measure will result in a projected monthly premium of $13.70 beginning July 1, 1983 (rather than the $13.10 projected under current law), and a monthly premium of $15.30 beginning July 1, 1984 (rather than $14.00 under current law).

6. Medicare reimbursement to hospitals.—

(a) *Expansion of sec. 223 limits to include ancillary costs.*—(i) The current sec. 223 limitation would be extended to include ancillary costs, applied on an average cost-per-case basis, and adjusted for case mix. In no case would reimbursement on a cost-per-case basis be reduced below the current allowable cost per case. The new limitation would be applicable to hospital cost reporting periods beginning on or after Oct. 1, 1982. For the 1st year, the limitation would be set at 120 percent of the mean for hospitals of the same type; for the 2nd year, the limitation would be 115 percent of the mean; and for the 3rd and subsequent years, the limitation would be 110 percent of the mean.

(ii) Appropriate adjustments would be required for the special needs of psychiatric hospitals and hospitals serving a significantly disproportionate number of low-income or medicare patients. Rural hospitals with less than 50 beds would be excluded. Other appropriate exemptions, exceptions, and adjustments would be required.

(b) *Three-year rate of increase provision.*—(i) A "target" reimbursement system would be established. The target rate would be the previous year's allowable operating costs per case (or, after 1 year, the previous year's target amount) increased by the percentage increase in the hospital wage and price index plus one percentage point. A hospital with operating costs below the target rate would be paid its costs plus a bonus of 50 percent of the savings (not to exceed 5 percent of the target rate); a hospital with costs above the target rate would be allowed 25 percent of its costs in excess of the target for the first 2 years; none of the excess would be reimbursed in the 3rd year. Provider payments under the target reimbursement system could not exceed the amount payable under the new sec. 223 limitations.

(ii) The Secretary of HHS would be required to provide for appropriate exemptions, exceptions, and adjustments.

(iii) The target reimbursement system would be applicable to a hospital's first three cost reporting periods beginning on or after Oct. 1, 1982, but cease upon implementation of a prospective payment system.

(c) *Nonprofit hospitals that drop social security coverage for employees.*—The act also provides that in the case of a hospital that terminates social security coverage for its employees on or after Aug. 16, 1982, the Secretary is directed to reduce medicare payments to the extent such payments would have been reduced had the hospital been subject to FICA taxes. If the hospital so requests, the Secretary would be authorized to offset against this reduction an amount equal to any pension and health costs the hospital demonstrates to the satisfaction of the Secretary that it has assumed in lieu of the FICA taxes it no longer pays with respect to its employees.

(d) *Prospective payments for hospitals and skilled nursing facilities.*—The Secretary would be required to develop, in consultation with the Senate Committee on Finance and the House Committee on Ways and Means, medicare prospective reimbursement proposals for hospitals, skilled nursing facilities and, to the extent feasible, other providers, and to report to the committees on the proposals within 5 months of the date of enactment.

(e) *Recognition of State hospital cost control systems.*—The Secretary would be authorized to provide, at the request of a State, that medicare hospital payments could be made under a hospital reimbursement control system in the State if, and so long as: (1) the system applies to substantially all non-Federal hospitals and at least 75 percent of hospital inpatient revenues in the State; (2) the system treats payors, hospital employees, and

patients equitably; and (3) the Secretary is satisfied that it will not result in greater medicare expenditures over a 3-year period. In making this determination, the Secretary could recognize previous cost savings under the system. With respect to the authority provided to the Secretary under current law to establish and continue medicare demonstration projects, the Secretary would be prohibited from terminating a project for 6 months after he notifies the State of his decision to terminate.

7. Elimination of private room subsidy.—Medicare currently determines its payments to hospitals on the basis of the average costs for all its accommodations, including the additional costs of private rooms even though medicare generally is intended to cover only the costs of semi-private room accommodations. The act includes a provision that requires the Secretary to publish regulations which would eliminate the subsidy for the extra cost of private rooms.

8. Single reimbursement limits for skilled nursing facilities and home health agencies.—The act includes a provision which requires the Secretary to establish a single payment limit for hospital-based and freestanding skilled nursing facilities and a single payment limit for home health agencies on the basis of the cost experience of freestanding facilities.

The amendment would be effective with respect to home health agency cost reporting periods beginning on or after the date of enactment and for skilled nursing facility cost reporting periods beginning on or after Oct. 1, 1982.

9. Elimination of duplicate payments for outpatient services.—The act includes a provision which requires the Secretary of Health and Human Services to issue requlations that would eliminate the duplicate payment of overhead expenses from the charges of a physician who performs services in a hospital's outpatient department.

The amendment would be effective with respect to charges for services rendered on or after the date of enactment.

10. Audit and medical claims review.—The act includes a provision which requires that the medicare contractor budgets for fiscal years 1983, 1984, and 1985 be supplemented by $45 million in each year to be spent for contractor audit and medical review activities.

11. Temporary delay in periodic interim payments.—Under present law, hospitals may receive payments for services rendered to beneficiaries on the basis of periodic interim payments (PIP) that result in an average 3-week lag between the rendering of service and the receipt of payment.

The act includes a provision which temporarily changes the periodic interim payment procedure by providing for a delay in the flow of PIP payments during September 1984. A similar deferral is authorized during September 1984.

12. Reimbursement of assistants at surgery.—The act includes a provision which prohibits reasonable charge reimbursement for an assistant at surgery in hospitals where an approved training program exists in the specialty, except under the following exceptional circumstances: (1) the service is complex and requires performance by a team of physicians; (2) the patient has multiple conditions which require the presence of and active care by a physician of another specialty during an operation; (3) exceptional medical circumstances; and (4) other exceptional circumstances as determined by the Secretary.

The provision is effective with respect to services performed on or after Oct. 1, 1982.

13. Prohibition of payment for ineffective drugs.—The act includes a provision implementing sec. 2103 of the Omnibus Budget Reconciliation Act of 1981 which prohibits the use of Federal funds under medicare part B and under medicaid to pay for certain less-than-effective drugs.

14. Health maintenance organizations and other competitive medical plans.—Health Maintenance Organizations (HMO's) are reimbursed by medicare according to the authority established in sec. 1876 of the Social Security Act. Sec. 1876 defines an HMO and provides for interim monthly capitation payments according to cost or, for mature HMO's, on a risk basis.

The act amends sec. 1876 by authorizing prospective reimbursement under risk-sharing contracts for competitive medical plans at a rate equal to 95 percent of the adjusted average per capita costs. Eligible plans (defined as either federally qualified HMO's or plans meeting specified requirements) would be required to provide all medicare services; additional nonoptional services would have to be approved by the Secretary. HMO's or plans eligible for risk-based reimbursement would be required to have at least 5,000 members (although the Secretary could waive the requirement for rural entities). Further, the Secretary would have to be satisfied that the entity had the capacity to bear the financial risks. Any plan savings must be used for the provision of additional benefits or services or a reduction in premiums, deductibles, or copayments. The act also requires the enrollment of two medicare beneficiaries who are not members of an HMO in order to convert one medicare beneficiary to risk-based reimbursement.

15. Technical corrections relating to medicare.—The act includes a provision making miscellaneous technical corrections to the Omnibus Budget Reconciliation Act of 1981 (P.L. 97-35).

16. Hospice care.— In general, medicare does not cover hospice care, although certain hospice-type services may be reimbursed when provided by hospitals, physicians, etc.

The act includes a provision which authorizes coverage for hospice care for a terminally ill beneficiary with a life expectancy of 6 months or less. A beneficiary could elect to receive hospice care in lieu of most other benefits except those of the attending physician (if not employed by the hospice). The hospice benefit period would consist of 2 periods of 90 days and 1 period of 30 days. Benefits provided would include nursing care, therapies, medical social services, homemaker-home health aide services, physicians' services, short-term inpatient care, and outpatient drugs for pain relief. Five percent copayments would be levied on respite care services and drugs. Hospices would be established as a separate provider category under medicare. Reimbursement would be based on reasonable costs subject to a limit equal to 40 percent of the average medicare per capita expenditure during the last 6 months of life for beneficiaries dying of cancer. The provision is effective for the period Nov. 1, 1983, through Sept. 30, 1986.

17. Coverage of extended care services without regard to 3-day prior hospitalization requirement.—The act includes a provision which authorizes the Secretary of HHS to eliminate the 3-day prior hospital stay requirement for skilled nursing facility coverage at such time as, through reimbursement changes or other adjustments, he determines that such action will not lead to an increase in program costs and that it will not alter the acute care nature of the benefit.

18. Medicare coverage of, and application of hospital insurance tax to, Federal employment.—The provision included in the act with respect to application of the hospital insurance tax to Federal employment appears under items relating to revenue.

19. Prohibiting recognition of payments under percentage arrangements.—The act includes a provision requiring that, with respect to all providers, no cost incurred under a contract would be considered reasonable if determined as a percentage (or other proportion) of the provider's reimbursement. The provision would not apply where costs incurred under a percentage arrangement were subject to the limitation on reimbursement of provider-based physicians established elsewhere in the act.

Further, the provision would not apply to a percentage contract that is reasonable and where such contract is a customary commercial business practice or provides incentives for the efficient and economical operation of the provider of services. The provision generally applies upon enactment.

20. Interest charges on overpayments and underpayments.—The act includes a provision which requires interest payments with respect to medicare overpayments. Similarly, the medicare program would be required to pay providers interest on underpayments.

The provision would be effective with respect to a final determination made on or after the date of enactment.

21. Prohibiting payment for Hill-Burton free care.—The act includes a provision which requires the Secretary to provide, by regulation, that the cost incurred by a hospital or SNF in complying with its free care obligation under the Hill-Burton Act would not be considered reasonable for purposes of medicare reimbursement.

The provision is effective for costs incurred on or after the date of enactment.

22. Prohibiting payment for anti-unionization activities.—The act includes a provision which prohibits medicare reimbursement for costs incurred for activities directly related to influencing employees respecting unionization. The provision would apply to costs incurred on or after the date of enactment.

23. Eliminating "lesser of cost or charges" provision.—Under present law, payment for services furnished by providers is limited to the lower of the provider's customary charge or the reasonable cost of the service. The act includes a provision which requires that the lesser of cost or charges provision of current law would not apply to a class of providers if the Secretary determines and certifies to Congress that elimination of the provision will not increase medicare payments to that class of providers.

The provision would be effective on the date the Secretary specifies in his certification to Congress.

24. Extending medicare proficiency examination authority.—The act includes a provision that would extend to Sept. 30, 1983, the authority of the Secretary of HHS to conduct a program to determine the proficiency

of health care personnel, including clinical lab personnel, who do not meet certain formal education requirements.

25. Retroactivity of regulations regarding access to books and records.—Sec. 952 of P.L. 97-499, the Omnibus Budget Reconciliation Act of 1980, allows the Secretary of HHS or the Comptroller General to have access to the books and records of subcontractors who supply hospitals or other providers with goods and services valued at $10,000 or more over a 12-month period. The act includes a provision requiring the Secretary to prescribe in regulations the procedures and criteria to be used in obtaining access to the appropriate books, documents, and records. The regulations have yet to be proposed.

The provision includes language which would prohibit the regulations from being applied retroactively unless such regulations are issued in final form prior to Jan. 1, 1983, preceded by a comment period of not less than 60 days.

26. Private sector utilization review.—The act includes a statutory provision which would require the Secretary of HHS to undertake an initiative to improve medical review by intermediaries and carriers under medicare and to encourage similar review efforts by private insurers and other private entities. The initiative would include the development of specific standards for measuring the performance of intermediaries and carriers with respect to the identification and reduction of unnecessary utilization of health services.

27. Special part B enrollment without penalty.—The act includes a provision requiring a special open enrollment period under medicare during which time merchant seamen, whose free health care coverage under the Public Health Service Act was eliminated in 1981, could enroll without being required to pay a late penalty.

28. Establishment of utilization and quality control peer review program.—The act includes a provision which repeals the existing Professional Standards Review Organization (PSRO) program and requires the Secretary to enter into contracts for utilization and quality control peer review. The Secretary would also be required to consolidate geographic areas previously established for PSRO's.

The provision requires the Secretary to enter into contracts with peer review organizations for an initial period of 2 years, renewable biennially. The organizations must be composed of, or have available to them, a substantial number of licensed doctors of medicine or osteopathy actually practicing in the area. Priority consideration must be given to physician-sponsored organizations who are representative of the physicians in the area. Payor and provider organizations would be excluded from consideration during the first 12 months that contract applications are considered.

Review organizations, which can be proprietary or nonprofit, may review the professional activities of physicians, other practitioners and institutional and noninstitutional providers in providing services to medicare beneficiaries subject to the provisions of these contracts. The review will focus on (1) the necessity and reasonableness of care, (2) quality of care, and (3) the appropriateness of the setting.

The provision includes language which (a) prohibit contracts with provider or provider-affiliated organizations; and (b) provide that contract termination procedures would not apply to contract nonrenewals.

The provision exempts review organizations from the Freedom of Information Act and establishes disclosure rules for such organizations with a modification which would: (a) Require the review organization to disclose to the appropriate State agency information identifying a particular practitioner or provider when, in the organization's judgment, there is reason to believe that a risk to the public health exists; and (b) require the review organization to disclose information to a State or Federal fraud or abuse agency or an authorized State licensure or certification agency, at the request of such agency on a case-by-case basis. This information could include institution or practitioner-specific data.

The provision includes language which prohibits the Secretary from terminating an operating PSRO until such time as the Secretary has entered into a contract with a review organization under this provision.

The provision requires the Secretary to report to the Congress annually information on the efficiency of payment methodologies used by the Secretary in contracting with review organizations.

B. MEDICAID

1. Copayments by medicaid recipients.—States would be authorized to impose nominal copayments on all services and all beneficiaries. The following would be exempted from all copayments: (a) children under 18 (States at their option could exempt children up to 21); (b) pregnant women for services related to pregnancy (or, at State option, all services); (c) patients in skilled nursing and intermediate care facilities and other medical institutions; (d) cash assistance recipients enrolled in an HMO (and, at State option, all medicaid enrollees in an HMO); (e) emergency services; and (f) family planning services.

The Secretary would be authorized to waive the requirement that copayments be nominal in the case of nonemergency services delivered at emergency rooms, but only if alternative sources of care were actually available and accessible to the beneficiaries subject to such charges. Providers participating in the program would not be allowed to deny care or services due to inability of a beneficiary to pay the copayment.

2. Modifications in lien provisions.—The act allows States to impose liens on the homes of medicaid beneficiaries who the State determines, after notice and opportunity for hearing, are reasonably likely to remain in a nursing home for the rest of their lives. However, the States

(a) may not impose a lien so long as the beneficiary's spouse, or disabled or dependent child, is living in the home;

(b) may not impose a lien so long as the beneficiary's sibling is living in the home, if the sibling has any equity interest in the home and if the sibling has been living in the home continuously since at least 1 year prior to the beneficiary's admission to the nursing home; and

(c) may not execute the lien and foreclose on the property so long as the beneficiary's adult child or sibling (without equity interest) is living in the home. In order to qualify for this protection, the adult child must have lived in the home continuously since at least 2 years prior to the beneficiary's admission to the nursing home and show that he or she provided care that helped the beneficiary postpone nursing home admission. The sibling with no equity interest must have lived in the home continuously since at least 1 year prior to the beneficiary's institutionalization.

A related amendment to the SSI program has the effect of exempting burial spaces and certain burial policies, up to $1,500, from an individual's resources for purposes of determining medicaid eligibility in most States.

3. Limitation on Federal matching payments for erroneous medicaid expenditures.—The act establishes a 3 percent target error rate for State medicaid expenditures, effective Apr. 1, 1983. States with eligibility error rates above this level will be subject to matching penalties for the excess errors. In computing erroneous payments, the Secretary is instructed to exclude all technical errors and, in the case of errors relating to resources, to count only the smaller of the amount of medical assistance provided or the amount by which the miscalculation of the resource exceeded the allowable resource level. The Secretary is given the discretion to waive fiscal penalties, in whole or in part, to States which have made good faith efforts to meet the target.

4. Medicaid coverage of home care for certain disabled children.—States are allowed to provide medicaid coverage to disabled children under 18 who would be eligible for SSI, and therefore medicaid, if he or she were in a nursing home or hospital, or other medical institution. This medicaid coverage is only available where: (a) the child requires the level of care provided in an institution; (b) it is medically appropriate to provide the care at home; and (c) the estimated cost of care at home is not greater than the cost of care in the institution.

5. Medicaid funding in American Samoa.—Federal medicaid matching payments, up to a maximum of $750,000 per year, are authorized for the territory of American Samoa. The matching rate is set at 50 percent of the territory's expenditures. The Secretary is authorized to waive all program requirements that are inconsistent with the unique circumstances of the health system in American Samoa other than those relating to covered services.

6. Nursing home deregulation moratorium.—The Department of HHS is prohibited from implementing any changes in current regulations relating to participation and certification requirements for nursing homes under medicare and medicaid for 6 months from the date of enactment. This will give the Secretary the opportunity to review proposed changes in protections for nursing home residents with the Congress and other interested parties.

C. AID TO FAMILIES WITH DEPENDENT CHILDREN

Rounding of AFDC eligibility and benefit amounts.—The act requires States to round both their AFDC standards and actual monthly benefit amounts to the lower whole dollar.

Prorate first month's benefit based on date of application.—The act requires States to pay benefits beginning no earlier than the date an application is filed. The benefit amount would be prorated based on the date of application.

Eliminate military service as basis for AFDC eligibility.—The act excludes parental absence based solely on military duty as a basis for need. However, if the parent has left the home for other reasons and is not providing

support, the family may still be eligible for assistance. In this case, as provided in present law, the custodial parent would have to assign to the State any rights to child support which have accrued.

Job search.—The act permits States to require AFDC applicants and recipients to participate in a program of employment search beginning at the time of application. States exercising this option may limit participation to certain groups or classes of individuals who are required to register for WIN and the provision permits the State to shorten the duration of the sanction period. Transportation and other necessary costs incurred by participants must be paid and States would receive 50 percent Federal matching funds for transportation and other services. An initial 8-week search period is allowed plus an additional 8-week period in each year (which could add up to 16 weeks in the 1st year). States may not use the job search requirement as a reason for delaying eligibility determinations or making payments to those otherwise eligible.

Prorating shelter and utilities for AFDC families which share households.—The act allows States to adjust the AFDC benefit when the AFDC family shares a household with other individuals. (States could not prorate in the case of an SSI recipient to whom a one-third benefit reduction applies.) States would be authorized to prorate, on a reasonable basis, the portion of the AFDC grant which the State designates for shelter and utilities. In States which elect this option, the State would be free to design the method of proration and the circumstances in which proration would be applied. The Secretary is authorized to prescribe broad guidelines for States which use this option.

Reduce Federal match for errors.—The act limits the Federal match for erroneous benefit payments in the AFDC program to 4 percent in fiscal year 1983, and 3 percent in fiscal years 1984 and 1985. The imposition of fiscal sanctions would be applied on a retrospective basis. The Secretary of HHS may exercise waiver authority in cases deemed appropriate.

Retrospective accounting option.—The act allows States the option of excluding from calculations of AFDC benefit amounts any payments made solely from State funds that are designed to compensate for lost income in the period before the new benefits amount can be calculated.

WIN demonstration authority.—The act reopens the option for States to operate work incentive (WIN) demonstration programs. A provision of the 1981 Omnibus Budget Reconciliation Act authorized the States, at their option, to operate 3-year work incentive demonstration programs. However, the State had to declare its intention to operate such a demonstration program within 60 days of enactment of the Omnibus Budget Reconciliation Act. The act would reopen this option for the States for an additional 2 years. The requirements and regulations which applied to the earlier WIN demonstration program would apply to the extension.

Exclusion from income of certain State payments.—The act allows States to continue to exclude from countable income, both in the month of receipt and in future months, certain special payments made by a State to children in AFDC households.

D. SOCIAL SERVICES

Technical amendments to Title XX social services and foster care program.—The act makes technical corrections to social services and foster care provisions of P.L. 97-35.

E. CHILD SUPPORT ENFORCEMENT

Collection of administrative costs for non-AFDC child support enforcement.—The act repeals the provisions enacted in P.L. 97-35 which would require States, in cases involving non-AFDC families, to charge any absent parent who is obligated to pay child support through the State child support enforcement agency a fee equal to 10 percent of the child support payment. The act restores the law in effect prior to P.L. 97-35 which allows States to charge a reasonable fee for a non-AFDC collection and retain from the amount collected an amount equal to administrative costs not covered by the fee. The act also retains, as a State option, the authority to collect from the parent who owed child or spousal support an amount to cover administrative costs, in addition to the child support payment.

Allotments for child and spousal support by members of the Armed Forces.—The act requires allotments from the pay and allowances of any member of the uniformed services, on active duty, when he or she fails to make child (or minor and spousal) support payments. The requirement would arise when the member failed to make support payments in an amount at least equivalent to the value of 2 months' worth of support. Provisions of the Consumer Credit Protection Act would apply so that the percentage of the servicemember's pay subject to allotment would be limited. In addition, the servicemember would be given an opportunity to consult a judge advocate or other law specialist.

Reimbursement of State agency.—The act would allow States to reimburse themselves from the amount of support collected for AFDC that was already paid on the final month of eligibility. Thus, the family would not receive double payment for the same month, first in the form of AFDC and then through receipt of the proceeds of the support collection.

Reduction in Federal matching for State child support costs.—The act reduces the Federal matching rate for State costs of operating the child support enforcement program. Effective Oct. 1, 1982, the rate will be reduced from 75 to 70 percent. Effective Oct. 1, 1983, all matching will be eliminated for costs incurred by State and local courts in connection with the CSE program. In addition, the provision reduces State CSE incentive payments from 15 to 12 percent, effective Oct. 1, 1983.

Technical amendments to child support enforcement program.—The act makes several technical corrections in the child support enforcement provisions contained in P.L. 97-35, including the correction of inaccurate references.

F. SUPPLEMENTAL SECURITY INCOME (SSI)

Prorate 1st month's benefit based upon date of application.—The act prorates the 1st month's SSI benefit from the date of application or the date of eligibility, whichever is later. The provision would also apply to the month in which an individual reapplies after a period of ineligibility.

Round SSI eligibility and benefit amounts.—The act rounds SSI monthly benefit and income eligibility amounts to the next lower dollar. Rounding would take place after the cost-of-living adjustment is made.

Coordination of SSI and OASDI cost-of-living adjustment.—The act coordinates the cost-of-living increases in SSI and social security (OASDI). At the time the cost-of-living adjustment is made, the recipient's SSI benefit would be based on his or her social security payment in the same month, rather than in the second preceding month. In addition, whenever the Secretary determines that there is reliable information on a recipient's income or resources in a given month, the SSI benefit would be based on that information. The Secretary would be required to prescribe by regulation the circumstances in which information concerning a future event could be used to determine the monthly SSI benefit.

Phase out of hold harmless protection.—The act continues the phase out of hold harmless payments as follows: Hold harmless payments would be reduced to 40 percent of what they would otherwise be in 1983, to 20 percent in 1984, with no hold harmless payments made in 1985 and years thereafter.

Exclusion from resources of amounts set aside for burial expenses.—The act, for the purposes of determining SSI eligibility, excludes from countable resources burial spaces for an individual or members of his immediate family (subject to limits prescribed by the Secretary). Burial funds of up to $1,500 each for the individual and his or her spouse would also be excluded if specifically set aside for this purpose. Such funds would reduce the value of excludable life insurance policies. In addition, the $1,500 limit would be reduced by any amounts held by the individual in an irrevocable burial contract or other arrangements made to meet burial expenses. The Secretary would be authorized to periodically raise the $1,500 limit as may be necessary.

SSI passthrough requirement.—The act allows a State to shift from the aggregate spending option to the State supplementation payment level option. A State could not decrease its State supplementation payment below the level in the previous December.

Treatment of unnegotiated SSI checks.—The act clarifies the authority to credit States for unnegotiated SSI benefit checks which are "State supplementation only" checks.

G. UNEMPLOYMENT COMPENSATION

Rounding of unemployment benefits.—The act provides that the Federal 50 percent matching share of extended unemployment benefits would not be available on that part of extended unemployment benefit payments which result from a failure on the part of the State to have a benefit structure in which benefits are rounded down to the next lower dollar.

Reed Act funds.—The act extends for 10 years the authority for States to use Reed Act funds for administrative purposes. The act also permits States that have used such funds to pay unemployment benefits to reestablish a Reed Act account.

Exclusion from FUTA of wages paid to student interns.—The act exempts from FUTA tax any wages paid to a student enrolled full time in a work-study or internship program, regardless of age, for work that is an integral part of the student's academic program. In addition, the act exempts from

FUTA, for tax year 1983 only, the wages paid by certain summer camps to employees who are full-time students.

Extension of exclusion from FUTA of wages paid to certain alien farmworkers.—The act extends for 2 years, from Jan. 1, 1982, to Jan. 1, 1984, the provision of prior law that excluded wages paid to certain alien farmworkers from FUTA wages.

Unemployment compensation financing.—The act increases the Federal unemployment tax (FUTA) wage base from $6,000 to $7,000 and increases the FUTA rate from 3.4 to 3.5 percent effective Jan. 1, 1983. (Employers in States with approved State programs will continue to receive the 2.7 percent offset credit under current law, so that the standard net Federal tax would be 0.8 percent.) Effective Jan. 1, 1985, the FUTA tax rate is increased to 6.2 percent (a permanent tax of 6.0 percent and a temporary extended benefit tax of 0.2 percent) with a credit of 5.4 percent. States that, under current State law, allow certain specified industries to pay a nonexperience based State unemployment tax rate that is below 5.4 percent could provide for such industries to gradually reach the new 5.4 standard tax rate. Annual increases in the State unemployment tax rate for such industries to could be limited to no less than 20 percent of the difference between the current rate paid by an employer and 5.4 percent.

The act also:

(a) Allocates 60 percent of total FUTA revenues to the Employment Security Administration (ESAA) and 40 percent to the extended unemployment compensation (EUCA) accounts in the Federal Unemployment Trust Fund. Amounts allocated to EUCA which exceed the Federal share of extended benefit expenditures will be used to repay Federal general revenue advances. Upon repayment of the Federal general revenue advances to EUCA (and elimination of the 0.2 percent temporary tax), 90, percent of FUTA revenues will be allocated to ESAA and 10 percent to EUCA, as under current law;

(b) Permits States to make debt repayments out of their State trust fund accounts in lieu of further FUTA credit reductions provided the payments come from new funds generated through the State experience-rating system and/or benefit reductions;

(c) Drops the present law additional credit reductions in the 5th year of delinquent State loans so that credit reductions continue at an additional 0.3 percent each year; and

(d) Allows a State, under certain conditions, to reduce payments of interest on Federal unemployment loans to 25 percent of the amount due in any year, and thereby extend the payment of the total interest obligation over a 4-year period. (Interest would be charged on any deferral amount.)

Treatment of certain employees of institutions of higher education.—The act allows States to deny unemployment compensation benefits to nonteaching, nonresearch, and nonadministrative employees of colleges and universities during periods between academic years or terms, if there is a reasonable assurance that the individual will be employed by the institution at the beginning of the forthcoming academic year or term. The act makes retroactive unemployment benefits payable to employees of institutions of higher education, elementary, or secondary schools, who were reasonably assured of employment in the new school term, but subsequently were not offered reemployment. Such retroactive benefits may be provided only for weeks during the between-term or recess period for which a timely claim for benefits was filed and, except for the between-terms denial, unemployment benefits would have been payable.

Short-time compensation.—The act directs the Department of Labor to develop model legislation that can be used by States that wish to establish short-time compensation (or worksharing) programs. The Department of Labor is directed to evaluate the operation and impact of any such programs implemented by the States and report its findings to Congress no later than Oct. 1, 1985.

TITLES II, III, AND IV: REVENUE MEASURES

A. INDIVIDUAL INCOME TAX PROVISIONS[1]

1. Individual minimum tax (sec. 201 of the act)

Repeal of add-on tax. Under present law, a 15-percent add-on minimum tax is imposed on the sum of six tax preferences in excess of the greater of one-half the regular income tax paid or $10,000 (code sec. 56). The act repeals the add-on tax for individuals.

Revision of alternative tax. Individuals are also subject under present law to an alternative minimum tax, payable to the extent it exceeds regular tax (sec. 55). The tax applies to taxable income increased by the deduction for long-term capital gains and by excess itemized deductions. The foreign tax credit is allowed, and credits attributable to an active trade or business are allowed to the extent that tax is not attributable to net capital gains or to itemized deductions included in the minimum tax base.

Under present law, the alternative minimum tax base is subject to the following rates: $0 to $20,000, no tax; $20,000 to $60,000, 10 percent; and over $60,000, 20 percent,

The act provides that the alternative minimum tax base will equal adjusted gross income plus specified preferences, minus specified itemized deductions. A flat 20-percent tax is imposed on the excess of this base over an exemption amount. The exemption is $30,000 for unmarried individuals; $40,000 for married persons filing a joint return or a surviving spouse; and $20,000 for a married person filing a separate return, a trust, or an estate. The foreign tax credit, but not other nonrefundable credits, is allowed against the tax.

The specified preferences to be added to adjusted gross income include:

(1) The preferences presently included under the add-on minimum tax (other than the deduction for amortization of child care facilities);

(2) The deduction for long-term capital gains;

(3) Interest and dividend income excluded under the $100 dividend exclusion, the All-Savers exclusion, and the 15-percent net interest exclusion (which takes effect after 1984);

(4) The excess of expensing over 10-year amortization for mining exploration and development costs, research and development costs, and magazine circulation expenditures; and

(5) The "spread" on the exercise of an incentive stock option.

The following "below-the-line" deductions are allowed to the extent allowable against the regular tax:

(1) Charitable contributions;

(2) Medical expenses (in excess of 10 percent of adjusted gross income);

(3) Casualty and wagering losses;

(4) Personal housing interest;

(5) Other interest to the extent of net investment income; and

(6) Estate taxes (sec. 691(c)). The net operating loss deduction is generally reduced by items of tax preference.

Net income taken into account, directly or indirectly, from a limited partnership interest or an interest in a subchapter S corporation (in the case of a person who does not participate in the management of the corporation) is investment income for the purposes of the net investment income limitation on the interest deduction. Interest on indebtedness incurred to acquire or carry such an interest is treated as "below-the-line" interest for purposes of the minimum tax and therefore subject to the net investment income limitation on the interest deduction.

An election is provided for individuals to amortize mining exploration and development costs, circulation expenditures, and research and experimental expenditures, for purposes of the regular tax and minimum tax, over a 10-year period beginning with the year the expenditure occurs. If this election is made, the item will not be treated as an item of tax preference. With respect to tangible drilling costs, limited partners may elect 10-year amortization. For other individuals with intangible drilling costs, an election to take 5-year ACRS and the investment tax credit is provided.

---

[1] Title VI of the act (Federal supplemental compensation program) contains a provision (sec. 611) which modifies the taxation of unemployment compensation benefits. Under present law, unemployment compensation benefits are subject to Federal income taxation if the sum of adjusted gross income, the deduction for 2-earner married couples, certain disability income, and unemployment compensation exceeds a base amount (sec. 85). If there is an excess, the taxpayer must include in gross income an amount of unemployment compensation equal to one-half of the excess of this sum over the base amount.

Section 611 of the act lowers the base amount from $25,000 to $18,000 for taxpayers filing a joint return, and from $20,000 to $12,000 for other taxpayers. (In the case of married taxpayers who file separately, the base amount remains zero.) This provision is effective for payments of unemployment compensation made after Dec. 31, 1981, in taxable years ending after that date. Taxpayers are not to be penalized for underpayment of estimated taxes attributable to employment compensation which is received during 1982 and which, except for this provision, would not be included in gross income.

The provision generally applies to taxable years beginning after Dec. 31, 1982. Pre-1983 net operating loss preferences continue to be subject to the add-on tax when used, as under present law.

2. Medical expense deduction (sec. 202 of the act)

Under the act, three changes are made in the itemized deduction for medical expenditures (sec. 213).

First, the separate deduction for one-half of health insurance premiums up to $150 is eliminated. Second, the floor for deductible medical expenses is raised from 3 percent to 5 percent of adjusted gross income. These first two provisions are effective for taxable years beginning after Dec. 31, 1982. Third, effective for taxble years beginning after Dec. 31, 1983, the 1-percent floor on deductibility of drug expenditures is eliminated. The only drug expenditures which will be eligible for the deduction will be expenditures for drugs which legally require a prescription or for insulin.

3. Casualty loss deduction (sec. 203 of the act)

Under present law, individuals who itemize deductions may deduct unreimbursed losses of nonbusiness property resulting from fire, storm, shipwreck, or other casualty, or from theft (sec. 165). For any one casualty, the deduction is allowed only to the extent that the amount of the loss exceeds $100.

Under the act, nonbusiness casualty losses are deductible only to the extent total losses sustained during the year exceed 10 percent of adjusted gross income. As under present law, each casualty loss is eligible for deductibility only to the extent it exceeds $100.

This provision applies to taxable years beginning after Dec. 31, 1982, and to the taxpayer's last taxable year beginning before Jan. 1, 1983, for a taxpayer who elects to take into account a disaster loss in such a taxable year.

B. BUSINESS TAX PROVISIONS

1. Corporate tax preferences (sec. 204 of the act)

Under present law, corporations must pay a minimum tax on certain tax preferences (sec. 56), in addition to the corporation's regular tax. The amount of the minimum tax is 15 percent of the corporation's tax preferences in excess of the greater of the regular income tax paid or $10,000.

The tax preference items included in this base of the minimum tax for corporations are:

(1) Accelerated depreciation on real property in excess of straight-line depreciation over the useful life or recovery period;

(2) Amortization of certified pollution control facilities (the excess of 60-month amortization over depreciation otherwise allowable);

(3) In the case of certain financial institutions, the excess of the bad debt deductions over the amount of those deductions computed on the basis of actual experience;

(4) Percentage depletion in excess of the adjusted basis of the property;

(5) 1⅝₆ of the corporation's net capital gain; and

(6) Amortization of child care facilities (the excess of 60-month amortization over depreciation otherwise allowable).

Cutback in certain preferences. The act provides for a 15-percent cutback in certain corporate tax preferences.

The changes, which apply to all corporations other than subchapter S corporations, are as follows:

(a) In the case of iron ore and coal (including lignite), 15 percent of the depletion otherwise allowable in excess of basis is not allowed as a deduction.

(b) The bad debt reserve deduction is reduced by 15 percent of the amount by which the otherwise allowable deduction exceeds the amount which would have been allowable on the basis of actual experience.

(c) In the case of a financial institution, 15 percent of the otherwise allowable interest deduction for debt incurred or continued to purchase tax-exempt obligations acquired after 1982. Other provisions

(d) The deemed dividend distribution by a domestic international sales corporation (DISC) to a corporate shareholder is increased by 15 percent, to 57⅓ percent of certain taxable income.

(e) The amount treated as ordinary income on the sale of section 1250 property (real estate) by a corporation is increased by 15 percent of the additional amount which would be ordinary income if the property were subject to recapture under sec. 1245. Special rules apply to capital gain distributions of REITS.

(f) 15 percent of the basis of pollution control facilities to which an election under sec. 169 applies is treated as if the election did not apply.

(g) In the case of an integrated oil company, 15 percent of the amount otherwise allowable as a deduction for intangible drilling costs under sec. 263(c) is capitalized to the oil, gas, or geothermal property and amortized over a 36-month period.

(h) 15 percent of the deductions for mining exploration and development costs otherwise allowable under secs. 616(a) and 617 to a corporation are capitalized and treated as recovery property assigned to the 5-year class. ACRS deductions and the investment tax credit are made available. The deductions and the credit are subject to recapture in accordance with the usual recapture rules.

(i) The preference for child care facilities is deleted.

Only 71.6 percent of the items subject to a cutback will be treated as items of tax preference under the add-on minimum tax for corporations.

Effective dates. The provisions generally apply to taxable years beginning after Dec. 31, 1982. However, the provision relating to deductions under secs. 263(c), 616, and 617 applies to property placed in service after that date; the provision relating to sec. 1250 property applies to dispositions after that date; and the provision relating to depletion applies to taxable years beginning after Dec. 31, 1983.

2. Basis adjustment for investment tax credits (sec. 205(a) of the act)

Cost recovery deductions under present law are allowed for 100 percent of the cost of a depreciable asset, including property for which the regular, energy, or historic structure rehabilitation investment tax credits are allowed. Basis is reduced by the full amount of rehabilitation credits except that no basis reduction is required for the credit for qualified rehabilitation of historic structures. Lessors may elect to pass through investment credits to lessees, in which case lessees are treated as having purchased the asset for fair market value for purposes of computing the credit.

Basis adjustment. The act provides that a taxpayer is required to reduce the basis of assets by 50 percent of the amount of regular, energy, and certified historic structure investment tax credits. This applies to credits claimed on qualified progress expenditures as well as on ordinary credits. A deduction also is allowed for one-half of unused credits in the year in which they expire. The reduction in basis is subject to recapture as ordinary income under the usual depreciation recapture rules (secs. 1245 and 1250). The basis adjsutment is not taken into account in determining earnings and profits.

Taxpayers are given an election under the act with respect to the regular investment credit on recovery property to elect a 2-percentage point reduction in the credit. The election is made property-by-property. A taxpayer who makes this election does not have to make a basis adjustment. In the case of partnerships, the election is made at the partnership level.

Treatment of lessees. When lessors elect to pass through the investment credit to lessees under sec. 48(d), the lessor does not have to make a basis adjustment. Instead, the lessee includes in income ratably over the ACRS recovery period for the property an amount equal to one-half of the credit allowable. Lessees are eligible to elect the 2-percentage point reduction for the regular investment credit, in which case they are not required to include this in income. If the credit is recaptured, the income inclusions will be adjusted, in accordance with Treasury requlations, to take account of the amount of the credit recaptured.

Effective date. The provision applies to property placed in service after Dec. 31, 1982, other than property (which is not public utility property, property subject to a safe-harbor lease, or a rehabilitated building) placed in service before Jan. 1, 1986, for which a contract was entered into after Aug. 13, 1981, and was binding on July 1, 1982, and at all times thereafter. For property placed in service after 1982 which is not covered by the transition rule, qualified progress expenditures and expenditures for property constructed by the taxpayer incurred before 1983 are not subject to the new rules.

In the case of an integrated manufacturing facility where there were binding contracts, or where construction by the taxpayer was carried out with respect to more than 20 percent of the cost of the facility between Aug. 13, 1981, and July 2, 1982, and where the on-site construction began before July 1, 1982, property eligible for the credit in the facility will qualify for the transition rule if the property is placed in service before Jan. 1, 1986.

The basis adjustment does not apply for rehabilitation of certified historic structures if there is a contract to rehabilitate the property which was entered into after Dec. 31, 1980, and was binding on July 1, 1982, and at all times thereafter or if rehabilitation began between Dec. 31, 1980, and July 1, 1982, as long as the building is placed in service before Jan. 1, 1986. Rehabilitations of certified historic structures placed in service before July 1, 1984, are exempt if Securities and Exchange Commission

11-054 O - 83 - 6

filings and HUD sec. 8 applications with respect to those structures were made before July 1, 1982.

3. Investment tax credit limitation (sec. 205(b) of the act)

The investment tax credit earned by a taxpayer can be used under present law to reduce tax liability up to certain limits. Except for the energy tax credit, the limit for taxable years ending after 1981 is $25,000 plus 90 percent of the tax liability in excess of $25,000. Unused credits for a taxable year may be carried back to each of the 3 taxable years preceding the unused credit year, and then carried forward to each of the 15 following taxable years.

Under the act, the amount of income tax liability (in excess of $25,000) that may be offset by the investment tax credit (other than the energy tax credit) is reduced from 90 percent to 85 percent, effective for taxable years beginning after Dec. 31, 1982.

4. Accelerated depreciation—1985 and 1986 (sec. 206 of the act)

For 1981-84, cost recovery schedules for equipment reflect the 150-percent declining balance method with a switch to the straight-line method. Under present law, the schedules would accelerate in 1985 to reflect the 175-percent declining balance method with a switch to the sum-of-the-years-digits method. In 1986, they would accelerate further to reflect the 200-percent declining balance method with a switch to the sum-of-the-years-digits method.

Under the act, the 1985 and 1986 acceleration of depreciation schedules is repealed.

5. Construction period interest and taxes (sec. 207 of the act)

Under present law, corporations other than personal holding companies and subchapter S corporations are permitted to deduct currently construction period interest and taxes. However, individuals, personal holding companies, and subchapter S corporations are required to capitalize construction period interest and taxes for the construction of real property other than low-income housing (sec. 189).

Under the act, all corporations are required to capitalize construction period interest and taxes for nonresidential real property.

The act applies to interest and taxes incurred in taxable years beginning after 1982 with respect to construction begun after 1982. The act does not apply, however, to the Alaska Natural Gas Transportation System. In addition, the act does not apply to the construction of hotels, motels, hospitals, or nursing homes if construction begins before 1984 pursuant to a written plan of the the taxpayer existing on July 1, 1982, and if the taxpayer has requested in writing approval for construction from a governmental body.

6. Leasing rules (secs. 208–210 of the act)

a. Non-safe harbor leases—Overview.— Prior to the enactment of the Economic Recovery Tax Act of 1981 (ERTA), the law contained rules to determine who owns an item of property for tax purposes when the property is subject to an agreement which the parties characterize as a lease. These rules, which evolved over the years through a series of court cases and revenue rulings and revenue procedures issued by the Internal Revenue Service, still apply to transactions that are not governed by the safe-harbor rules. Essentially, outside the safe harbor provided by ERTA, the law is that the economic substance of a transaction, not its form, determines who is the owner of the property for tax purposes. Lease transactions cannot be used solely for the purpose of transferring tax benefits.

Rev. Proc. 75–21 and subsequent revenue procedures provide the following objective guidelines for determining non-safe harbor lease treatment of leveraged leases of equipment.

1. Lessor's minimum investment.—The lessor must have a minimum 20 percent unconditional at-risk investment in the property.

2. Lessee's investment.—Neither the lessee nor a party related to the lessee may furnish any part of the cost of the property.

3. Lessee loans or guarantees.—The lessee may not lend to the lessor any of the funds necessary to purchase the property or guarantee any lessor loan.

4. Purchase options.—The lessee may not have an option to purchase the property at the end of the lease term unless the option can be exercised only at fair market value (determined at the time of exercise). In addition, the lessor cannot have a contractural right to require the lessee or any other party to purchase the property, even at fair market value (i.e., a put).

5. Lessor profit and cash flow.—The lessor must expect to receive a profit and positive cash flow from the transaction independent of tax benefits.

6. Limited use property.—Under Rev. Proc. 76–30, property that can be used only by the lessee (limited use property) is not eligible for lease treatment.

The act generally retains these present law rules. However, the act modifies these rules for agreements that are referred to as finance leases under the act. For finance leases entered into after Dec. 31, 1983, the fact that the lessee has a fixed price purchase option of at least 10 percent of the original cost of the property or that the property is usable only by the lessee will not be taken into account in determining whether the lessor is the owner of the property or the agreement is a lease. A lessor cap, a lessee cap, and a spread of the investment credit apply to finance leases but not to other non-safe harbor leases. Finance lease treatment is not elective. For example, if an agreement characterized by the parties as a lease contains a fixed price purchase option and the eligibility requirements are met, these limitations apply. Finance lease treatment is allowed for leases entered into after July 1, 1982, for up to $150,000 of a lessee's farm property without limitation by the lessor cap, lessee cap, or investment credit spread.

In addition to the changes for finance leases, a 90-day window is allowed for all non-safe harbor leases entered into after Dec. 31, 1983. The act also prohibits the IRS from retroactively denying lease treatment for certain motor vehicle operating leases by reason of the fact that those leases contain rental adjustment clauses.

Finance leases.—

Definition of finance lease.—In general, a finance lease is an agreement characterized by the parties as a lease that contains a 10-percent fixed price purchase option or that involves limited use property.

Eligibility requirements.—To be eligible, the lessor generally must be a corporation. In addition, finance lease treatment applies only if, without regard to the fact the lease contains a fixed price purchase option or that the property is limited use property, the lessor would be treated as the owner and the transaction would be a lease.

Eligible property.—In general, property eligible for finance lease treatment is new property eligible for ACRS and the investment credit. Eligible property does not include (1) rehabilitated buildings, (2) public utility property, (3) property used by former tax-exempt organizations (other than a farmer's cooperative or unrelated trade or business property the income from which is not taxed), or (4) property used by a foreign person not subject to U.S. tax. Mass commuting vehicles financed by tax-exempt bonds also are not eligible.

10-percent fixed price purchase option.—A 10-percent fixed price purchase option means an option of the lessee (i.e., a call option) to purchase the property at the end of the lease term for a price that is fixed at the beginning of the lease term at an amount that is 10 percent or more of the original cost of the property.

Limited use property.—Limited use property is property that is not readily usable by any person other than the lessee.

Investment tax credit.—Under the act, 20 percent of any investment credit earned for finance lease property is allowable in the first taxable year and 20 percent of the credit is allowable in each of the 4 succeeding taxable years. In computing cost recovery allowances for finance lease property, the regular ACRS periods and methods apply. The basis adjustment for half of the full investment credit occurs in the first taxable year. This spreading of the investment credit does not apply to property placed in service after Sept. 30, 1985.

Lessor limitations.—In taxable years ending after Dec. 31, 1983, a lessor is not allowed deductions or credits allocable to finance lease property to the extent those deductions or credits reduce its income tax liability (including any liability under the add-on minimum tax) by more than 50 percent. Deductions or credits not allowed by operation of this limitation may be carried forward. This lessor limitation does not apply to taxable years beginning after Sept. 30, 1985.

Lessee limitations.—The act places a 40-percent limit on the amount of a lessee's property that may be leased during each of the calendar years 1984 and 1985 under a finance lease.

The act requires a lessee to compute its percentage depletion deduction for property subject to a finance lease as if it owned the property. The lessee must use the regular ACRS deductions allowed under the law in effect at the time of the lease agreement in making this determination.

Related party transactions.—The finance lease rules do not apply to transactions between related corporations.

Farm finance leases.—Leases of new section 38 property used for farming purposes entered into after July 1, 1982, may qualify for finance lease treatment if the cost basis of the leased property when added to the cost basis of all other farm property subject to a finance lease that was entered into by the lessee (or a related person) during the calendar year does not exceed $150,000. These leases of farm property are not subject to the

lessor cap, the lessee cap, or the spread of the investment credit. However, those limitations apply for leases entered into after Dec. 31, 1983, of property exceeding the $150,000 amount. The limitations on related party transactions and percentage depletion of a lessee apply to farm finance leases for all years.

Other non-safe harbor leases unaffected.—The act does not alter the present law treatment of leases other than finance leases or safe-harbor leases. Thus, a lease that meets the requirements of Rev. Proc. 75-21 is not subject to the lessor cap, the lessee cap, the investment credit spread, the percentage depletion rule, or the related party rule.

Effective dates.—The provison permitting a 90-day window applies to leases entered into after Dec. 31, 1983. The finance lease provisions also generally apply to property placed in service after Dec. 31, 1983. However, the farm finance lease provisions apply to leases entered into after July 1, 1982. The motor vehicle provisions apply to any open taxable years.

b. Safe-harbor leasing—Overview.—The safe-harbor leasing provisions enacted in the ERTA permit owners of property to transfer the tax benefits of ownership (depreciation and the investment credit) to other persons without having to meet the prior law requirements for characterizing the transaction as a lease. The safe-harbor leasing provisions operate by guaranteeing that for Federal tax purposes qualifying transactions will be treated as leases, and that the nominal lessor will be treated as the owner of the property, even though the lessee is in substance the owner of the property and the transaction otherwise would not be considered a lease.

The act modifies the safe-harbor provisions with respect to eligibility requirements, eligible property, ACRS deductions, investment credits, lessee and lessor limitations, and certain other matters. These modifications generally apply to leases entered into or property placed in service after July 1, 1982. However, transitional rules exclude certain property from these modifications. The act repeals safe-harbor leasing for leases entered into after Dec. 31, 1983.

Eligibility requirements.—Under prior law, the term of a safe-harbor lease could not exceed the greater of 90 percent of the useful life of the property or 150 percent of the ADR midpoint life of the property. Under Treasury regulations, the maximum interest rate on lessee obligations to the lessor generally could not be more than 3 percentage points above the rate on tax underpayments and overpayments.

Eligible property.—Property must be qualified leased property, which, in general, means that the property must be new equipment eligible for both ACRS and the investment credit. Qualified leased property includes mass commuting vehicles (i.e., any bus, subway car, rail car or similar equipment that is leased to a governmentally owned mass transit system and used in providing mass commuting services) that are financed in whole or in part by tax-exempt bonds.

Under prior law, public utility property was eligible for safe-harbor leasing, and property used by a foreign person was not made ineligible by virtue of the fact that the user's income from the property is not subject to U.S. tax. Property (other than mass commuting vehicles) used by a tax-exempt organization or a U.S. Federal, State, or local government unit generally was ineligible. Ferries used to provide mass transportation services were not designated as mass commuting vehicles.

Under the act, public utility property is ineligible for safe-harbor leasing, and property used by a foreign person is ineligible if the user's income from the property is not subject to U.S. tax. Property (other than mass commuting vehicles) leased to a person that was a tax-exempt organization (or whose predecessor was a tax-exempt organization engaged in substantially similar activities as the lessee) within the 5-year period preceding the date of the lease agreement is ineligible. However, the act does not exclude from eligible property any property used by a tax-exempt organization in an unrelated trade or business the income from which is subject to tax. Also, property used by certain farmers cooperatives is eligible for safe-harbor leasing whether or not the cooperative is tax exempt. The act designates ferries used to provide mass transportation services as mass commuting vehicles.

ACRS deductions.—Under prior law, the taxpayer could elect the regular ACRS recovery period and method for property in a safe-harbor lease.

Under the act, recovery periods for property in a safe-harbor lease are 5 years for 3-year property, 8 years for 5-year property, and 15 years for 10-year property. Cost recovery allowances are computed by applying prescribed percentages to the unadjusted basis of the property, after taking into account in the first year any required reduction in basis for investment credits. These percentages are based on the 150-percent declining balance method, changing to the straight-line method, and using a half-year convention in the first recovery year.

Investment tax credit.—Under prior law, 100 percent of any investment tax credit for property in a safe-harbor lease was allowable when the property was placed in service.

Under the act, only 20 percent of an investment tax credit is allowable in the first taxable year and 20 percent of the credit is allowable in each of the 4 succeeding taxable years, whether or not the taxpayer elects a reduced credit. The entire amount by which basis is reduced for investment credits takes effect in the first taxable year.

Lessee limitations.—Under the act, a lessee may apply the safe-harbor rules with respect to no more than 45 percent of his qualified base property placed in service in each of the calendar years 1982 and 1983. A lessee's qualified base property includes the cost basis of (1) all qualified leased property leased by the lessee under a safe-harbor lease and placed in service during the calendar year, (2) all other new section 38 property of the lessee that is placed in service during the calendar year, and (3) new property eligible for the investment credit that is used by the lessee under a long-term agreement qualifying as a lease under non-safe harbor rules and placed in service during the calendar year. Qualified leased property not subject to this 45-percent limitation by virtue of the general effective date or transitional rules counts toward the limitation, but safe-harbor lease treatment is not denied for that property.

The act also requires that the lessee compute its 50- and 65-percent taxable income limitations on percentage depletion deductions as if it were the owner of the leased property. For this purpose, the lessee must take into account ACRS deductions for the property and must disregard lease rentals and interest on lessee financings. In computing the imputed ACRS deductions for the property, the lessee must use the recovery period and method applicable to the lessor under the new safe-harbor rules.

Lessor limitations.—In taxable years ending after July 1, 1982, a lessor is not allowed deductions or credits allocable to qualified leased property to the extent those deductions or credits reduce its income tax liability (including any liability under the add-on-minimum tax) by more than 50 percent. Deductions or credits not allowable by operation of this rule may be carried forward under regulations to be prescribed by the Secretary. No deferral of tax benefits is required with respect to deductions or credits arising from safe-harbor leases not covered by the general effective date or transition rules, but such deductions or credits count first in determining whether the 50-percent limitation applies to safe-harbor leases covered by these rules. A lessor cannot use tax benefits obtained as a safe-harbor lessor to generate a net operating loss carryback or investment tax credit carryback to a prior taxable year. The act does not prohibit a carryforward of these amounts.

Related party transactions.—The act prevents the lessee from entering into a safe-harbor lease with a related person.

ITC strip.—The act allows safe-harbor lease treatment for transactions referred to as lease-leasebacks or ITC strips entered into before Oct. 20, 1981.

Closely held lessors.—Under present law, closely held lessors, in general, do not apply to losses or credits of closely held corporations (other than personal service corporations) with respect to qualified leased property subject to safe-harbor election. The at-risk rules continue to apply to closely held lessors with respect to finance leases and other non-safe-harbor leases. This change applies (1) to property placed in service after the date of enactment and (2) to property placed in service before the date of enactment if the lessor first became a closely held corporation after the date of enactment.

Effective date.—The modifications to the safe-harbor leasing rules generally apply to leases entered into or property placed in service after July 1, 1982, except that the limitation on related party transactions apply to leases entered into after Feb. 19, 1982.

The act provides a general transitional rule, under which the modifications to the safe-harbor leasing provisions do not apply for property placed in service before Jan. 1, 1983, if after Dec. 31, 1980, and before July 2, 1982, either (1) the property was acquired by the lessee or construction of the property was commenced by or for the lessee, or (2) a binding contract to acquire or construct the property was entered into by the lessee. A contract is not binding unless the lessee's failure to perform would subject him to liability for damages in an amount equal to or greater than 5 percent of the cost of the property.

The act also provides additional transitional rules, under which the modifications to the safe-harbor leasing provisions do not apply to—

(a) A mass commuting vehicle placed in service before Jan. 1, 1988;

(b) A mass commuting vehicle placed in service after Dec. 31, 1987, if (1) the property was not placed in service before Jan. 1, 1988, solely because of conditions not within the control of the lessor or lessee and (2) the property is placed in service pursuant to a binding contract or commitment entered into before Apr. 1, 1983;

(c) Commercial passenger aircraft (other than helicopters) placed in service before Jan. 1, 1984, if after June 25, 1981, and before Feb.

20, 1982, either (1) the property was acquired by the lessee or construction or reconstruction was commenced by or for the lessee, or (2) a binding contract to acquire or construct the property was entered into by the lessee. For this purpose, construction is considered to have commenced if construction or reconstruction of a subassembly was commenced or the stub wing join occurred;

(d) Certain automobile manufacturing property placed in service before July 1, 1982, and leased before Aug. 15, 1982, and automobile manufacturing property that would meet the requirements of the general transitional rule if Oct. 1, 1983, were substituted for Jan. 1, 1983;

(e) Boilers and turbines of certain cooperatives placed in service before July 1, 1983, if after Dec. 31, 1980, and before July 2, 1982, at least 20 percent of the cost of the boiler or turbine was paid by the taxpayer; and

(f) Property used in the production of steel that would meet the requirements of the general rule if Jan. 1, 1984, were substituted for Jan. 1, 1983.

For purposes of the transitional rules, construction is considered to have commenced when physical work on construction of the property commences. The transitional rules are applied for each separate item of property. The general transitional rule applies to property placed in service before Jan. 1, 1983, where the lessee ordered the components to be used in construction of the property before July 2, 1982 (pursuant to binding contracts entered into after Dec. 31, 1980) and employees of the lessee installed the components after July 1, 1982.

Repeal.—The act repeals the safe-harbor lease provisions for leases entered into after Dec. 31, 1983.

7. Foreign tax provisions

a. Limitations on amount of foreign oil and gas extraction taxes allowed as foreign tax credits (sec. 211 of the act).—Under present law, for purposes of computing the amount of creditable oil and gas extraction taxes, extraction losses from one foreign country cannot reduce oil and gas extraction income from another foreign country (sec. 907(a) and (c)(4)). Carryovers and carrybacks of excess extraction taxes paid are limited to 2 percent of foreign oil extraction income. The foreign tax credit limitation is computed separately for oil related income and all other foreign income.

The act provides that a net extraction loss in one country offsets extraction income from other countries for the purpose of computing the amount of creditable foreign oil and gas extraction taxes. The act also repeals the 2-percent limit on carryovers and carrybacks and the separate foreign tax credit limitation for oil related income. The act provides for the disallowance of credits to the extent that foreign countries impose abnormally higher taxes on oil activities than on other activities.

The provision applies generally to taxable years beginning after Dec. 31, 1982.

b. Current taxation of foreign oil and gas non-extraction income (sec. 212 of the act.—Under current law, foreign-source income of controlled foreign corporations is generally not taxed currently. However, U.S. shareholders are currently taxed on income from certain tax haven and tax advoidance transactions by their foreign corporations (secs. 951–964).

The act generally subjects U.S. shareholders to tax on the foreign oil nonextraction income of their controlled foreign corporations if the related group has extraction production of at least 1,000 barrels per day. There is no current taxation of income earned by a subsidiary in the country where the oil and gas is extracted or consumed.

This provision applies to taxable years of foreign corporations beginning after Dec. 31, 1982, and to taxable years of U.S. shareholders in which or with which such taxable years of foreign corporations end.

c. Possessions and Virgin Islands corporations (sec. 213 of the act).—Under present law, to qualify for effective tax exemption, a U.S. corporation must derive at least 50 percent of its gross income from the active conduct of a trade or business within a U.S. possession.

Possessions corporations (sec. 936) and certain U.S. corporations that are inhabitants of the Virgin Islands (sec. 934) are, in general, effectively tax exempt. This exemption applies to income from intangibles created by such a corporation or acquired from an unrelated party. Taxpayers allege that an intangible asset (a patent, trademark, etc.) created by a related party and transfered to a possessions corporation generates tax-free income of the possessions corporation. The Internal Revenue Service allocates income from such an intangible to the related party. The issue is currently being litigated in the United States Tax Court.[2]

[2] No inference should be drawn from this summary or from the act that the Congress agrees or disagrees with either the taxpayers involved or the Internal Revenue Service about this issue or similar issues in similar proceedings.

The act raises the percentage of income that a corporation must derive from active conduct of a trade or business in a possession to qualify for effective tax exemption from 50 percent to 65 percent. This increase is phased-in over a 3-year period.

The act provides as a general rule that income from intangibles is taxable to the U.S. shareholders of the possessions coroprations. Taxpayers may elect out of the general rule and choose between two options for determining taxation of intangibles income. These two options are a "cost-sharing" option and a "50–50 profit split" option. These options are generally not available for taxable years beginning in 1986 and thereafter unless the taxpayer satisfies a substantial business presence test requiring a certain level of activity in the possession.

Under the cost-sharing option, a possession corporation will be permitted to earn income from manufacturing intangibles of its U.S. parent or other U.S. affiliate (collectively, "mainland affiliate"), provided the possession corporation (1) shares, through a cost sharing payment, in the annual product area reseach expenditures of the mainland affiliates and other affiliates controlled within the meaning of sec. 482 (collectively, "affiliates"), and (2) has a significant business presence in the possession. If these conditions are satisfied, the possession corporation will be deemed to own such manufacturing intangibles and will be entitled to the full return thereon with respect to the products produced or type of services rendered by the possession corporation. The applicable pricing methods provided in the intercompany pricing regulations (sec. 482) will be utilized for this purpose. The possession corporation cannot claim a return on manufacturing intangibles, such as trademarks, trade names, and brand names.

Under the 50–50 profit split option, the possession corporation also makes a cost-sharing payment. Upon this payment, the possession corporation and its U.S. affiliates will split the combined taxable income of the possession corporation and its U.S. affiliates with respect to products produced, in whole or in part, in the possession. 50 percent of such profit will be allocated to the possession corporation; 50 percent will be allocated to its U.S. affiliates.

The act generally subjects to tax sales and other dispositions of intangibles used in a possession. A transfer of a possession related intangible is generally deemed pursuant to a plan having as one of its principal purposes the avoidance of Federal income taxes.

The provision applies generally to taxable years beginning on or after Jan. 1, 1983. The provision relating to sales of intangibles applies to sales made after July 1, 1982. The provision relating to certain transfers applies to transfers made after Aug. 14, 1982.

8. Tax-exempt obligations (secs. 214–221 of the act)

Generally, interest on State and local government obligations is exempt from Federal income tax. However, industrial development bonds (IDBs) are taxable except when issued for certain specified purposes.

Interest on IDBs is tax-exempt if the bonds are issued to finance the following activities: (1) projects for low-income residential rental property, (2) sports facilities, (3) convention or trade show facilities, (4) airports, docks, wharves, mass commuting facilities, and parking facilities, (5) sewage and solid waste disposal facilities, and facilities for the local furnishing of electricity or gas, (6) air or water pollution control facilities, (7) certain facilities for the furnishing of water, (8) qualified hydroelectric generating facilities, and (9) qualified mass commuting vehicles. In addition, the interest on certain IDBs issued for the purpose of acquiring or developing land as a site for an industrial park is exempt from taxation.

Present law also permits tax exemption for certain "small issue" IDBs if the proceeds are used for the acquisition of land or depreciable property. A small issue cannot exceed $1 million ($10 million if certain capital expenditures are counted).

Present law also allows tax-exempt financing for student loans and organizations that qualify for tax-exemption under sec. 501(c)(3), such as private, nonprofit hospitals and private, nonprofit educational institutions.

Present law permits the cost of facilities financed with tax-exempt IDBs to be recovered under the accelerated cost recovery system (ACRS).

a. Restrictions on tax-exempt bonds for private activities.—Under the act, quarterly reports to the IRS are required for issuers of all tax-exempt bonds for private activities (i.e., all IDBs, student loan bonds, and bonds for sec. 501(c)(3) organizations). Additionally, all IDBs can be issued only after a public hearing and approval by an elected official, or a voter referendum. The reporting requirement is effective for all bonds issued after 1982; the public hearing and approval requirement is effective for obligations issued after 1982, with a transitional exception for bonds issued solely to refund certain short-term obligations that were issued before July 1, 1982.

The act restricts cost recovery deductions for property financed with IDBs to amounts determined using the straight-line method over ACRS lives. Full ACRS deductions will still be allowed in the case of low-income rental housing, municipal sewage or solid waste facilities, certain air or water pollution control facilities, and certain facilities with respect to which a UDAG grant is made. This change is generally effective for property placed in service after 1982 which is financed with bonds issued after July 1, 1982; transitional exceptions are provided for certain property for which a binding contract existed on July 1, 1982, or on which constructon commenced before that date.

The act restricts the average term to maturity of all IDBs to a period no greater than 120 percent of the average economic life of the assets financed by the bonds. For this purpose the ADR midpoint lives, or the lives established under Rev. Proc. 62-21 for structures, are to be used, unless the taxpayer establishes a longer life. This provision is effective for bonds issued after Dec. 31, 1982.

The act terminates the small issue exception for IDBs, effective for bonds issued after Dec. 31, 1986. In addition, the act eliminates the use of IDBs to finance certain facilities, effective for bonds issued after Dec. 31, 1982, if (1) more than 25 percent of the proceeds of the issue are used to provide a facility the primary purpose of which is automobile sales or service, retail food or beverage service, or recreation or entertainment, or (2) any portion of the proceeds is used to finance facilities for a golf course, country club, massage parlor, tennis club, skating facility, racquet sport facility, hot tub facility, suntan facility, or racetrack. The act also provides that tax exemption is not available for bonds exempt under the small issue exemption when the bonds are issued as part of a single issue, including other bonds exempt under any other provision. This provision is effective for bonds issued after the date of enactment.

b. Other amendments affecting IDBs.—The act expands the definition of "local furnishing" for facilities supplying gas to include facilities whose service area does not exceed a city and one contiguous county. In addition, the activities for which IDBs may be issued are expanded to include local district heating and cooling facilities and ferries used in providing mass transportation services. These changes are effective for bonds issued after the date of enactment.

The act provides for the exclusion of wages and supplies eligible for the research and development credit from the capital expenditures included under the $10 million limitation for small issue bonds. This provision is effective for expenditures incurred after the date of enactment.

The act permits composite issues of small-issue IDBs provided that all of the facilities financed under the composite issue are located in one State and all of the facilities have different principal users. For this purpose, a principal user includes certain franchisors. This provision is effective for bonds issued after the date of enactment.

The act allows tax-exempt IDBs to be issued under certain circumstances for use by a qualified regional pollution control authority to acquire existing air or water pollution control facilities which the authority itself will operate. The act further provides that certain IDBs of the Port Authority of St. Paul, Minn., may be advance refunded. These changes are effective for bonds issued after the date of enactment.

The rules for IDBs used to finance residential rental property for low- and moderate-income families are changed in two respects. First, the act defines the term "low- and moderate-income" to mean individuals whose income is less than 80 percent of the area median income (regardless of the percentage used under the sec. 8 program). Second, the duration fo the requirement that 20 percent (15 percent in targeted areas) of the housing units in a project be occupied by low- and moderate-income individuals is reduced from 20 years to a period equal to the greatest of (1) 10 years after over one-half of the project is first occupied, (2) a date ending when 50 percent of the maturity of the bonds has expired, or (3) the date on which any section 8 (or comparable) assistance terminates. These changes are generally effective for bonds issued after the date of enactment.

c. Mortgage subsidy bonds.—Under the Mortgage Subsidy Bond Tax Act of 1980, all of the mortgages financed from tax-exempt bond proceeds must be provided to mortgagors each of whom did not have a present ownership interest in his or her principal residence at any time during the three prior years. All of the mortgages (except qualified home improvement loans) must be used to purchase residences whose purchase price does not exceed 90 percent (110 percent in targeted areas) of the average area purchase price.

In addition, each bond issue must meet certain requirements regarding arbitrage as to both mortgage loans and nonmortgage investments. First, the effective rate of interest on mortgages provided under the issue cannot exceed the yield on the issue by more than one (1.0) percentage point. Second, the reserve for future debt service established in connection with the boonds must be reduced as future annual debt service is reduced.

Present law includes no provisions that relate specifically to the treatment of cooperative housing corporations under these rules.

The act modifies several of the rules for qualified mortgage subsidy bonds—

First-time home purchaser limitation.—The act provides that 90 percent of the lendable proceeds of a mortgage subsidy bond must be made available for mortgages to first-time home purchasers.

Purchase price limitation.—The act increases the purchase price limitation to 110 percent (120 percent in a targeted area) of the average area purchase price.

Arbitrage limitations.—The 1.0-percentage point limit is increased to 1⅛ percentage points.

Reserve liquidations.—The act provides that the rule requiring reserve liquidations will not apply to the extent it requires disposition of any nonmortgage investment resulting in a loss in excess of the amount of undistributed arbitrage profits on such investments.

Cooperative housing.—In the case of a cooperative housing corporation, the act provides that each dwelling unit is to be treated as if it were actually owned by the person entitled to occupy that unit by reason of his or her ownership of shares in the cooperative housing corporation. In addition, any indebtedness of the corporation that is allocable to the dwelling unit is treated as if it were indebtedness of the shareholder who is entitled to occupy the dwelling unit.

The act also provides that any issue that provides financing to a cooperative housing corporation that is not located in a targeted area may be combined with one or more other issues which in sum satisfy the requirement that at least 20 percent of the proceeds of an issue will be devoted to owner-financing of residences in targeted areas for a period of at least one year.

These changes are generally effective for bonds issued after the date of enactment. However, the change to the first-time home purchaser limitation also applies to bonds issued before the date of enactment to the extent of the uncommitted funds on that date.

9. Mergers and acquisitions (secs. 222–228 of the act)

a. Partial liquidations.—A distribution in partial liquidation of a corporation is treated by the distributee shareholders as a payment in exchange for their stock (secs. 331, 346). No gain or loss is recognized to the distributing corporation on a distribution of assets in partial liquidation (sec. 336). However, the recapture provisions of present law apply to such distributing corporation.

Under the act, distributions in partial liquidation to corporate shareholders are governed by the provisions of present law other than those relating to partial liquidations. Such distributions now treated as partial liquidations will be treated as dividends if they satisfy the definition of a dividend. Distributions in partial liquidation to noncorporate shareholders will continue to be treated as payments in exchange for their stock.

Gain generally will be recognized to the distributing corporation with respect to appreciated assets distributed in partial liquidation to noncorporate shareholders. However, gain will not be recognized where such distributions are made to shareholders who have held (with attribution) at least 10 percent of the corporation's stock for the 5-year period preceding the distribution.

The revised treatment of partial liquidations applies to distributions made after Aug. 31, 1982. However, present-law partial liquidation rules will continue to apply under certain circumstances.[3]

b. Distribution of appreciated property in redemption of stock.—A corporation, under present law, generally is required to recognize gain on a distribution of appreciated property in redemption of its stock. There are a number of exceptions to this requirement, including distributions terminating the interest of a shareholder who has held at least 10 percent of the

[3] These circumstances are: (a) A ruling request as to partial liquidation treatment was pending on July 22, 1982 (or a ruling was granted on or after July 12, 1981, and before July 23, 1982), and a plan of partial liquidation is adopted by Oct. 1, 1982 (or, if later, within 90 days after the ruling is granted). (b) A plan of partial liquidation was adopted before July 23, 1982. (c) Control (as defined in sec. 368(c) of the distributing corporation was acquired after Dec. 31, 1981, and before July 23, 1982, and a plan of partial liquidation is adopted by Oct. 1, 1982. (d) Control was acquired after July 22, 1982, pursuant to a binding contract or tender offer outstanding on such date and a plar of liquidation is adopted by Oct. 1, 1982, or, if later, within 90 days after final approval of the acquisition by a Federal regulatory agency or foreign regulatory body. Further, the acquisition need not be made pursuant to a tender offer or binding contract in effect on July 22, 1982, if at least one-third of the corporation's shares were acquired, and the acquiring corporation notified the Federal Trade Commission of its intent to acquire control, during March and April 1982. (e) Control of an insurance company was acquired after Dec. 31, 1980 and before July 23, 1982, by the distributee or its parent corporation, conduct of the insurance business by the distributee is subject to approval by State regulatory authority, and a plan of partial liquidation is adopted by Oct. 1, 1982.

corporation's stock for 1 year (sec. 311(d)(2)(A)), distributions of stock in a subsidiary corporation, and distributions pursuant to an antitrust judgment.

The act repeals these exceptions, but retains an exception for distributions of the stock of certain active subsidiaries to certain noncorporate stockholders who have held (with attribution) 10 percent of the corporation's stock for 5 years.

The repeal of present-law exceptions generally is effective for distributions after Aug. 31, 1982.[4]

c. Certain stock purchases treated as asset purchases.—Under present law, when 80 percent or more of a corporation's stock is purchased and the acquired corporation adopts a plan of complete liquidation within 2 years of the purchase, the basis of the assets distributed in liquidation is the cost paid for the stock plus assumed liabilities and other items. The tax attributes of the acquired corporation are terminated. If several affiliated corporations are acquired, this treatment applies to corporations liquidated under these rules, but not to acquired entities that are not liquidated.

Under the act, the purchasing corporation may elect, within 75 days after the purchase, to treat the acquired corporation as a new corporation that purchased the assets of the acquired corporation, on the date the stock was purchased. The tax attributes of the acquired corporation are terminated on such date. Gain is not recognized to the acquired corporation but the recapture provisions apply. No actual liquidation is required.

If an affiliated group of corporations is purchased, an election will apply to the entire affiliated group. If there is a qualifying stock purchase and if there is also a direct purchase of assets from the same affiliated group, the purchasing corporation is deemed to have made the election.

The new rules generally will apply to acquisitions after Aug. 31, 1982.[5]

d. Reorganizations constituting changes in form.—A reorganization includes a mere change in identity, form, or place of organization (an "F" reorganization).

The act limits the F reorganization definition to a change in identity, form, or place of organization of a single operating corporation. The amendment applies to reorganizations after Aug. 31, 1982. However, present law continues to apply to transactions before Jan. 1, 1983, pursuant to plans of reorganization adopted on or before Aug. 31, 1982.

e. Use of holding companies and other devices to bail out earnings.—Shareholders who have their stock redeemed in a corporate distribution are entitled to sale or exchange treatment rather than a dividend generally only if the transaction results in a substantial reduction in their proportionate interests in the distributing corporation. Present law (secs. 304 and 306) contains rules to prevent avoidance of this limitation through the use of related corporations. Present law does not adequately deal with transactions involving the formation of holding companies and the use of preferred stock in some cases.

The act extends the anti-bailout rules of present law to the use of holding companies and other companies used to avoid such rules.[6] Such rules are made applicable to a transaction that otherwise qualifies as a tax-free incorporation of assets.

Assumption of shareholder debt by the holding company is treated as property received by the transferor shareholders. However, debt incurred to acquire the stock of an operating company is excepted since assumption of such debt is an alternative to a debt-financed direct acquisition by the holding company.[7]

f. Application of attribution rules for purposes of secs. 306 and 356(a)(2).—In determining whether a shareholder is entitled to a sale or exchange treatment on a stock redemption, stock held by related parties is attributed to the shareholder in determining whether the shareholder's interest in the corporation was terminated or significantly reduced. The attribution rules do not apply to some transactions that are economically equivalent to straight stock redemptions and that offer an equivalent opportunity to bail out earnings. These include the issuance and sale at capital gain rates of preferred stock in some cases and the receipt of property in a reorganization.

The act extends the ownership attribution rules to a determination of whether, for sec. 306, the effect of a transaction is substantially the same as a dividend and in determining whether the receipt of property in a reorganization has the effect of a dividend. The amendment applies to stock received and distributions made after Aug. 31, 1982, in taxable years ending after such date.

g. Waiver of family attribution rules.—In determining whether a shareholder has completely terminated an interest in a corporation on a stock redemption so as to achieve sale or exchange treatment, present law allows the shareholder to waive attribution of ownership from other family members. The waiving shareholder in general may hold no interest in the corporation (except as a creditor), may not acquire any interest for a 10-year period, and must agree to notify the Internal Revenue Service of any such acquisition. The statute of limitations for the year of redemption remains open in the event of such an acquisition. Stock may be attributed by family attribution and reattributed to an entity such as an estate or trust in which the constructive owner has a beneficial interest.

The act permits an entity to waive the family attribution rules if those through whom ownership is attributed to the entity join in the waiver. Thus, a trust and its beneficiaries may waive family attribution to the beneficiaries if, after the redemption, neither the trust nor the beneficiaries hold an interest in the corporation, do not acquire such an interest within the 10-year period, and join in the agreement to notify the IRS of any acquisition. The entity and beneficiaries are jointly and severally liable in the event of an acquisition by any of them within the 10-year period and the statute of limitations is kept open to assess any deficiency. The tax increase is a deficiency in the entity's tax but may be asserted as a deficiency against any beneficiary liable under the rules. The tax will be triggered only against the beneficiary whose acquisition triggers the deficiency where, because it has insufficient funds or gone out of existence, the tax cannot be collected from the entity.

Only family attribution can be waived under the act. The agreement will not be effective to waive the entity attribution rules.

Certain anti-avoidance rules of present law are extended to the entity and affected beneficiaries.

The provision applies to distributions after Aug. 31, 1982, in taxable years ending after such date.

10. Accounting for long-term contracts (sec. 229 of the act)

Under present law, the completed contract method of accounting provides that income from long-term contracts is recognized when the contract is completed. Also, costs allocable to the contract are deducted when the contract is completed. Other costs, known as "period" costs, are deducted when they are paid or incurred.

Under the act, the completed method of accounting for long-term contracts is revised in two respects. First, the income tax regulations are to be amended to prevent abuse of the rules relating to completion of the contract and aggregation of several agreements in one contract. These new rules apply to taxable years ending after 1982. Special rules are provided for contracts that would have been completed in taxable years ending before 1983 solely by reason of the new rules.

Second, the act revises rules relating to the allocation of costs to long-term contracts. Under the new rules, all costs which directly benefit, or are incurred by reason of, the long-term contract activities of the taxpayer are to be allocated to the contract and deducted when the contract is completed. For long-term contracts that are expected to be completed within 2 years, the cost allocation rules are not revised. In addition, construction contracts will continue to use present law cost allocation rules where the construction contract is expected to be completed within 3 years or in the case of construction contracts of taxpayers with no more than $25 million of average annual gross receipts for the previous 3 years.

The new cost allocation rules apply to taxable years beginning after 1982 with respect to contracts entered into after 1982. In addition, the act provides that the new cost allocation rules are phased in over a 3-year period.

11. Accelerated corporate tax payments (sec. 234 of the act)

Under present law, corporations generally must pay 80 percent of the current year's tax liability in quarterly estimated tax payments during the taxable year (sec. 6655). A penalty for underpayment of estimated taxes is imposed unless the corporation meets certain exceptions based on prior

---

[4] However, if a ruling request was filed under sec. 311(d)(2)(A) before July 23, 1982, present law will continue to apply to distributions made within 90 days after the ruling is granted. Sec. 311(d)(2)(A) will also apply to distributions made before Aug. 31, 1983, with respect to stock acquired after 1980 and before May 1982. Finally, sec. 311(d)(2)(A) of present law will continue to apply to distributions of timberland by a forest products company, if such distributions are made pursuant to one or two options under a contract between the shareholder and the company binding on Aug. 31, 1982, and at all times thereafter, and do not, on Aug. 31, 1982, exceed in value $10 million. Present law also continues to apply to distributions prior to 1986 with respect to antitrust judgments rendered before July 23, 1982.

[5] However, if the acquisition took place after Aug. 31, 1980, and the acquired corporation was not liquidated before Sept. 1, 1982, the election may be made with respect to such acquisition on or before Nov. 15, 1982.

Old law will continue to apply if there was a binding contract to acquire control of a financial institution outstanding on July 22, 1982, and a plan of liquidation is adopted within 90 days after final regulatory approval of such acquisition.

[6] The act excepts from the bailout provisions securities in a bank holding company received by certain minority shareholders incident to the formation of such company following a change in control of a bank.

[7] The amendments to the anti-bailout rules apply to transfers made after Aug. 31, 1982. Present law is continued for transfers pursuant to an application to form a bank holding company filed with the Federal Reserve Board before Aug. 16, 1982, provided the bank holding company is formed by the later of (i) the 90th day after the date of the last required approval of any regulatory authority to form such bank holding company, or (ii) Jan. 1, 1983.

year's tax liability, prior year's income, or annualized income. At each installment date, annualized income is projected from the actual taxable income earned by the end of the previous month (or quarter).

Generally, a corporation must pay its final tax payment 2½ months after the end of the taxable year, but it may elect to pay only half of the unpaid tax on this date and the remaining half 3 months later.

Under the act, the amount of estimated tax payments required for all corporations is increased from 80 to 90 percent of current year's tax liability. (A corresponding change will be made in the exception based on annualized income.) The penalty for underpayment of estimated taxes is imposed at three quarters of the full rate on underpayments between 80 and 90 percent of the tax due, but only if the taxpayer makes estimated tax payments of at least 80 percent of the tax due.

The full amount of the unpaid tax is due 2½ months after the end of a taxable year.

Corporate taxpayers with seasonal income have a new rule governing estimated tax payments. These taxpayers may rely on the rule if, in the preceding 3 taxable years, taxable income for any period of 6 successive months averaged 70 percent or more of total income for the taxable year. Income is to be annualized by assuming that the income is earned, in the current year, in the same pattern as in the 3 preceding taxable years. This rule requires that the tax be paid on the annualized income in the same seasonal pattern in which it is earned.

The Treasury Department is directed to amend its regulations regarding the computation of taxable income for the period before the installment due date, and the taxpayers may relay on these regulations in computing taxable income for a period of less than a full taxable year under the annualization and seasonal pattern of income exceptions to the underpayment penalty.

These provisions apply to taxable years beginning after Dec. 31, 1982.

12. Original issue discount bonds (sec. 231 of the act)

Under present law, original issue discount on corporate bonds is included in income by holders in whose hands such bonds are capital assets, and is allowed as a deduction to the issuer, on a linear basis over the life of the bond. The discount is treated as accruing in equal monthly installments over the life of the bond. The OID provisions of the Internal Revenue Code presently do not provide for ratable inclusion of discount income by holders of noncorporate bonds. A portion of gain from the sale or disposition of government bonds is treated as ordinary income to the extent of accrued original issue discount.

The act provides new rules under which the inclusion and deduction of original issue discount correspond to the actual economic accrual of interest. These rules are extended to bonds issued by noncorporate issuers other than natural persons.

The provision is effective for obligations issued after July 1, 1982, unless issued pursuant to a written commitment binding on July 1, 1982, and at all times thereafter.

13. Coupon stripping (sec. 232 of the act)

Under present law, if a taxpayer disposes of a bond and retains the unmatured interest coupons or disposes of the bond and the coupons in separate transactions, it is arguable that the taxpayer's basis is entirely allocable to the corpus (bond principal). Any loss from disposing of the corpus, if allowable, is an ordinary loss to a dealer in such obligations, or to a bank, and a capital loss to other taxpayers.

Gain to the purchaser of a stripped bond is deferred until the bond is sold or redeemed and is ordinary income to the extent of the difference between the value of the bond with and without the coupons attached at the time of purchase. The purchaser of stripped coupons allocates cost to the coupons in accordance with their relative values at the time of purchase. Capital gain may result if coupons are sold rather than redeemed.

Under the act, stripped bonds and stripped coupons in the hands of a purchaser are treated as bonds issued at a discount. The discount is the excess of the redemption price of the bond, or amount payable on maturity of the coupon, over the purchase price allocable to the bond or coupon. The purchaser must include the discount in income under the original issue discount rules.

The seller of a stripped bond or stripped coupons must, immediately before the disposition, allocate the basis of the bond (with coupons) among the bond and coupons in accordance with their values. This will prevent artificial losses from the sale of stripped bonds. The same original issue discount treatment applicable to a buyer of a stripped bond or stripped coupons applies to the retained portions after a seller strips and disposes of either the corpus or coupons.

The rule of present law that requires ordinary income treatment on the sale or other disposition of a stripped bond to the extent of the difference in fair market value of the bond with and without coupons attached at the time of purchase is continued for bonds purchased at any time before July 2, 1982. This rule is applicable to tax exempt obligations without regard to the date of purchase.

The new treatment applicable to coupon stripping applies where there is a sale after July 1, 1982, of either a stripped bond or stripped coupons.

14. Targeted jobs credit (sec. 233 of the act)

The targeted jobs credit is available for hiring individuals from one or more of 9 target groups (sec. 44B). The credit is equal to 50 percent of the first $6,000 of wages paid for the first year of employment, and 25 percent of the first $6,000 of wages paid for the second year of employment, to a target group individual. Under present law, the credit is available for wages paid to eligible individuals who begin work for the employer before 1983.

The act modifies the credit in several ways. First, the credit is made available with respect to any member of a targeted group who begins work on or before Dec. 31, 1984.

Second, a new targeted group is added, consisting of economically disadvantaged youths who are 16 or 17 years of age on the hiring date and who have not worked for the employer before the period for which the employer claims the credit. The credit for this group is 85 percent of up to $3,000 of wages paid for services attributable to any 90-day period between May 1 and September 15, effective for individuals beginning work for the employer after Apr. 30, 1983.

Third, recipients of noncash, as well as cash, general assistance payments are members of a targeted group.

Fourth, the target group consisting of individuals involuntarily terminated from CETA jobs will be terminated for individuals who begin work for the employer after Dec. 31, 1982.

Fifth, appropriations of administrative funds are authorized for such sums as may be necessary in fiscal years 1983 and 1984.

Sixth, the Secretary of Labor will be required to submit annual quality control reports to the Congress, reviewing the accuracy of the process by which the eligibility of individuals as members of targeted groups is determined.

Seventh, certifications will be valid if requested or received on or before the day the individual begins work for the employer.

C. COMPLIANCE PROVISIONS

1. Withholding on interest and dividends (secs. 301–308 of the act)

Under present law, no income tax withholding is required on payments of interest, dividends, or patronage dividends to U.S. persons.

The act provides for withholding on payments of dividends, interest, and certain patronage dividends paid to individuals (and certain others) at a rate of 10 percent . Exceptions are provided for:

(1) individuals with prior year income tax liability of $600 or less ($1,000 on a joint return);

(2) elderly individuals with prior year income tax liability of $1,500 or less ($2,500 on a joint return);

(3) interest payments by electing payors of $150 or less on an annualized basis;

(4) payments by consumer cooperatives; and

(5) payments to corporations, governments, securities dealers, money market funds, exempt organizations, nominees, and certain other recipients.

Interest subject to withholding generally includes interest (including original issue discount), other than (1) interest paid by individuals, or State and local governments on tax-exempt obligations, (2) interest paid to nonresident alien individuals, foreign corporations and certain other foreign entities, and (3) foreign source interest paid outside the United States by U.S. corporations.

Dividends subject to withholding generally are distributions out of earnings and profits other than payments to nonresident alien individuals and foreign corporations.

Patronage dividends subject to withholding do not include per-unit retain allocations or patronage dividends which include consent-type qualified written notices of allocations unless 50 percent or more of such patronage dividend is paid in money or by qualified check.

In general, these provisions apply to interest and dividends paid or credited after June 30, 1983. This authority may be exercised on a case-by-case basis when the payor has attempted in good faith to comply with the withholding obligations but cannot do so without undue hardship.

2. Reporting provisions and penalty provisions to improve reporting generally

a. Reporting of interest (sec. 309 of the act).—Present law contains an information reporting requirement with respect to payments of interest aggregating $10 or more to any other person during the calendar year (sec. 6049). Any corporation that has an obligation outstanding in registered form with respect to which $10 or more of original issue discount is includible in the gross income of any holder during any calendar year must also file an information return with the Secretary. Payors of interest and persons who are required to file information returns with respect to original issue discount must also furnish information statements to recipients.

Under the act, as under present law, every person who makes payments of interest aggregating $10 or more to any other person during the calendar year, must file an information return. In addition, any person who withholds tax from a payment of interest must file an information return with the Secretary. Original issue discount is generally treated as paid at the time includible in income. In the case of original issue discount on a bearer obligation issued before Jan. 1, 1983, and original issue discount which is not includible in the income of a holder periodically (including discount on short-term government obligations), the original issue discount is treated as paid on the earlier of redemption or maturity of the obligation.

Under the act, interest subject to the information reporting requirement is defined to include interest on any obligation which is issued in registered form, or which is of a type offered to the public (other than any obligation with a maturity, at issue, of not more than 1 year which is held by a corporation); interest on bank deposits, and, to the extent provided in regulations prescribed by the Secretary, any other interest (which is not specifically excluded from the definition of interest). These are generally the same categories of interest that are subject to reporting under present law except interest on all obligations in registered form or of a type offered to the public is subject to reporting rather than only interest on corporate obligations as under present law.

As under existing law, interest on bearer obligations that is paid outside the United States by a U.S. person (e.g., a foreign branch of a U.S. bank) acting as a paying agent for a foreign cororate issuer (or for a U.S. corporate issuer whose interest payments are foreign-source) is exempt from the information reporting requirements, except to the extent otherwise provided by regulations.

In contrast to present law, interest paid on bearer obligations to a U.S. person by a person acting as a nominee, paying agent, or other middleman is subject to the information reporting requirements if the payment is made within the United States, even if the issuer is a foreign corporation.

This provision is effective for amounts paid after Dec. 31, 1982.

b. Obligations required to be registered (sec. 310 of the act).—Under present law, except for certain housing or energy bonds, the tax status of debt obligations is generally the same regardless of whether the obligation is issued in registered form or in a bearer form.

Under the act, the issuance of most bearer obligations by the U.S. or its agencies or instrumentalities is prohibited and certain tax benefits are denied to issuers and holders of other bearer obligations. In addition, an excise tax is imposed on bearer obligations that were required to be issued in registered form. Certain exceptions to the registration requirements are provided.

If a registration-required obligation is not issued in registered form, no interest deduction is allowable to the issuer with respect to interest (including original issue discount) paid or accrued on the obligation. In addition, the earnings and profits of a corporation issuing a registration-required obligation in bearer form will not be reduced by the amount of any interest paid or accrued on the obligation. Moreover, interest on an otherwise tax-exempt unregistered registration-required obligation is not exempt from tax. An excise tax is imposed on the issuer of a "registration-required obligation" that is not issued in registered form, equal to 1 percent of the principal amount of the obligation multiplied by the number of years in the term of the obligation. An exception is provided from these issuer sanctions for certain issues of bonds not intended for distribution (or redistribution in connection with the original issue) to U.S. persons.

Holder sanctions are imposed on U.S. persons who own bearer bonds issued after 1982 that were not subject to the excise tax and that should have been issued in registered form or were issued under the exception for bonds distributed outside the United States. Specifically, these sanctions are the loss of capital gains treatment and the denial of loss deductions when such obligations are sold or exchanged or become worthless. Exceptions from the holder sanctions are provided for persons who promptly surrender bearer obligations for reissuance in registered form, for persons who hold certain bearer obligations in connection with their active conduct of a trade or business outside the United States, for securities dealers holding bearer bonds in inventory, and for persons complying with reporting requirements that may be promulgated by the Secretary, if certain conditions are satisfied to ensure that the bearer bonds will not be delivered to U.S. persons other than those qualifying under the exceptions.

These provisions apply to obligations issued after Dec. 31, 1982, except that the holder and issuer sanctions do not apply to obligations issued in bearer form pursuant to warrants or convertible bonds issued before Aug. 10, 1982, provided the obligations are issued under arrangements reasonably designed to ensure that they will be sold or resold only to foreign persons.

c. Returns of brokers (sec. 311 of the act.—Under present law, every person doing business as a broker must make returns reporting on profits and losses of its customers when required under regulations issued by the Secretary (sec. 6045). There are, currently, no regulations under this section.

The act (1) permits the Secretary to require gross proceeds reporting, (2) requires brokers to furnish statements to their customers, and (3) clarifies the definition of broker to explicitly include persons such as dealers, barter exchanges, and other middlemen.

The act also extends the definition of third-party recordkeepers (for administrative summons purposes) to include barter exchanges that are subject to the information reporting requirements imposed on brokers.

Generally, this provision will take effect on the date of enactment. Further, regulations must be issued under this provision within 6 months after the date of enactment; however, any such regulations may not apply to transactions occurring before Jan. 1, 1983. The provision defining barter exchanges as third-party recordkeepers is effective for summonses served after Dec. 31, 1982.

d. Information reporting requirements and penalties with respect to payments of remuneration for services and direct sales (sec. 312 of the act.—

Payments of remuneration.—Present law generally requires a person engaged in a trade or business to file an information return with respect to payments to another person aggregating $600 or more in the calendar year (code sec. 6041(a)). The penalty for failure to file, or to provide statements to recipients, is $10 per failure, with a maximum aggregate penalty for each type of failure of $25,000 for any one calendar year (code secs. 6652 and 6678).

The act adds a separate code provision dealing specifically with payments of remuneration for services, effective for payments made after 1982. In addition, the act provides that the penalty for failure to file a return with respect to such payments, or failure to provide a statement to the recipient, is $50 per failure, not to exceed $50,000 in any calendar year. However, if the failure is due to intentional disregard of the filing requirements, the penalty will be no less than 10 percent of the amount not properly reported, without regard to the $50,000 limitation. The provision applies to returns the due date of which (without extensions) is after Dec. 31, 1982.

Direct sales.—There is no reporting requirement under present law with respect to sales of consumer products for resale.

The act provides that direct sellers will be required to file information returns identifying all buyers to whom aggregate sales of $5,000 or more are made during the calendar year. Statements also must be provided to the buyers.

The provision applies to sales after Dec. 31, 1982. The penalty for failure to comply with these reporting requirements is $50 per failure, not to exceed $50,000 in any calendar year. However, if the failure is due to intentional disregard of the reporting requirements, then the penalty will be $100 per failure, without regard to the $50,000 limitation.

e. Reporting of State and local income tax refunds (sec. 313 of the act).—Under present law, the refund, credit or offset of State or local income taxes that were deducted (with a resulting tax benefit) in a prior year is includible in a taxpayer's gross income. There is no requirement that information returns with respect to such refunds be filed with the United States or that a statement regarding the refund be furnished to the recipient.

The act provides that an information return must be filed with the Secretary with respect to any State or local income tax refunds, credits, or offsets aggregating $10 or more paid or credited to an individual during the calendar year. In addition, a statement must be furnished to the recipient during January of the calendar year following the year of the refund, credit or offset.

This new requirement will apply to refunds paid, and credits or offsets allowed after Dec. 31, 1982.

f. Employer reporting with respect to tips (sec. 314 of the act).—Under present law, tipped employees must generally report all tips received in the course of their employment to their employer.

In general, withholding for purposes of the Federal Insurance Contributions Act (FICA) tax and the income tax is required only to the extent tips are reported to the employer and only to the extent collection of the tax can be made by the employer from wages paid to the employee (excluding tips, but including funds turned over by the employee to the employer or under the control of the employer).

Employees, whether or not they receive tips, are required to keep records to establish the amount of gross income and deductions. Employers are expressly required to retain only charge tip receipts and statements of tips received by employees furnished by such employees.

Under the act, the rules of present law relating to reporting of tips to employers by their employees and to the resulting withholding of FICA and income taxes is retained. However, each large food and beverage establishment is required to report annually to the Internal Revenue Service (1) the gross receipts of the establishment from food and beverage sales (other than receipts from carryout sales and mandatory 10-percent or more service charge sales), (2) the amount of aggregate charge receipts (other than receipts from carryout sales and 10-percent service charge sales), (3) the aggregate amount of tips shown on such charge receipts, and (4) reported tip income and mandatory service charges of less than 10 percent.

If the employees voluntarily report tips aggregating 8 percent or more of gross receipts (defined as gross receipts less carryout sales, less 10-percent service charge sales), then no tip allocations will need to be made. However, if this 8-percent reporting threshold is not met, then the employer must allocate an amount equal to the difference between 8 percent of gross receipts and the amounts reported by employees for the year to all tipped employees pursuant to either an agreement between the employer and employees or in the absence of such an agreement according to regulations issued by the Secretary.

A large food or beverage establishment is any establishment (public or private) the activity of which is the provision of food or beverages for consumption on the premises, other than of a "carryout" nature such as "fast food restaurants," with respect to which tipping is customary, and which normally employed more than 10 employees on a typical business day during the preceding calendar year.

The act requires the Secretary of the Treasury to submit, prior to Jan. 1, 1987, to the tax-writing committees of the Congress a report on the operation of the present reporting system as applied to tips received as wages or compensation.

These amendments generally apply to calendar years beginning after Dec. 31, 1982, but the allocation rules will first apply to payroll periods ending after Mar. 31, 1983.

g. Increased penalties for failure to file information returns and statements (sec. 315 of the act).—Present law imposes a penalty on any person who fails to file timely information returns relating to various forms of compensation, interest and dividends. The penalty is $10 for each such failure, but the total amount of penalties imposed for all such failures during a calendar year cannot exceed $25,000. Persons with respect to whom information returns are filed generally are entitled to a statement of the information shown on the return. The penalty for failure to provide these statements is also $10 per failure up to $25,000 per year. Employers and plan administrators must file information returns with respect to certain deferred compensation plans. The penalty for failure to provide these returns is $10 for each day the failure continues up to $5,000. The penalty is not imposed if the failure is due to reasonable cause and not due to willful neglect.

Under the act, the category of information returns subject to the general penalty for failure to file timely information returns is expanded to include broker returns and direct seller returns. The penalty for failure to file most information returns, and to provide statements to recipients, is increased to $50 per failure, not to exceed $50,000 per calendar year. The penalty for failure to file information returns or statements with respect to certain deferred compensation plans, and certain term, annuity, and bond purchase plans is increased to $25 per day that the failure continues, but not to exceed $15,000.

If the failure to file information returns is due to intentional disregard of the filing requirements, the penalty will be no less than 10 percent of the amounts not properly reported (5 percent in the case of broker returns and $100 in the case of direct sellers) and the $50,000 limitation will not apply.

The provision applies to returns and statements required (without regard to extensions) after Dec. 31, 1982.

h. Increase in civil penalty on failure to supply identifying numbers (sec. 316 of the act).—Present law imposes a penalty of $5 per failure on any person who is required by regulations (1) to include his taxpayer identification number (TIN) in any return, statement or document, (2) to furnish his TIN to another person, or (3) to include in any return or statement made with respect to another person the TIN of such other person, and who fails to comply with such requirement at the time prescribed (sec. 6676).

The penalty for failure to supply identifying numbers (other than in case (1), above) is increased from $5 per failure to $50 per failure, but not to exceed $50,000 for all such failures in any calendar year.

The provision will be effective for returns the due date of which (without extensions) is after Dec. 31, 1982.

i. Extension of withholding to certain payments where identifying number not furnished or inaccurate (sec. 317 of the act).—Present law imposes a penalty of $5 per failure on any person who is required by regulations (1) to include his taxpayer identification number (TIN) in any return, statement, or document, (2) to furnish his TIN to another person, or (3) to include in any return or statement made with respect to another person the TIN of such other person, and who fails to comply with such requirement at the time prescribed. The penalty is not imposed if the failure is due to reasonable cause and not to due to willful neglect.

Under the act, withholding at source at a tax rate of 15 percent will be required if a taxpayer fails to supply a TIN or supplies an incorrect TIN to another person who must file certain types of information returns with respect to payments to the taxpayer. If a taxpayer fails to supply a TIN to the payor of a backup withholding payment or supplies an obviously incorrect number then the withholding obligation rules would apply immediately. Otherwise, a 15-day grace period would apply during which the payor will not be liable if it failed to withhold, or withholds where he had an obligation to do so. The types of payments subject to this withholding requirement (back-up withholding payments) generally would include the types of payments subject to the information reporting requirements. This withholding generally would not apply to payments made to the United States or any agency or instrumentality thereof, to any State or political subdivision thereof, to any tax-exempt organization, or to any foreign government or international organization.

Except in the case of payments of compensation, etc. for which information reporting is required under sec. 6041 (relating to information at the source generally) or sec. 6041A (relating to payment to independent contractors), this requirement for withholding would apply without regard to the reporting thresholds provided for the information returns.

Generally, payment of amounts subject to this new withholding provision would be treated as wages paid by an employer to an employee and subject to the various provisions applying to collection of income tax at the source on wages.

This provision will apply to payments made after Dec. 31, 1983.

j. Minimum penalty for extended failure to file (sec. 318 of the act).—Under present law, if a taxpayer fails to file a tax return on the date prescribed therefor (including extensions) and if there is an underpayment of the tax required to be shown on such return, then he is subject to a penalty of 5 percent of the underpayment per month (or fraction thereof) while the failure continues, but not more than 25 percent.

Under the act, if an income tax return is not filed within 60 days of the date prescribed therefor (with extensions), the penalty for failure to file will be at least $100 or the tax owed, which ever is less. This minimum penalty would not be imposed if the failure to file the return were due to reasonable cause.

The penalty will apply to returns due after Dec. 31, 1982.

k. Form of returns (sec. 319 of the act).—In general, returns required by the tax law must be made according to the forms and regulations prescribed by the Secretary. There is no statutory or regulatory requirement that returns be filed on magnetic tape or in other machine-readable form.

Under the act, the Secretary is required to prescribe regulations providing standards for determining which returns must be filed on magnetic media or in other machine-readable form. In providing these standards, the Secretary must take into account, among all other relevant factors, the ability of the taxpayer to comply, at a reasonable cost, with such a filing requirement. In no event may the Secretary require returns of the tax imposed under subtitle A (i.e., the income tax) by individuals, estates, and trusts, to be other than on paper forms.

3. Other penalty provisions

a. Penalty for promoting abusive tax shelters, etc. (sec. 320 of the act).—Present law contains no penalty provision specifically directed toward promoters of abusive tax shelters and other abusive tax avoidance schemes.

Under the act, a new civil penalty is to be imposed on persons who organize or sell any interest in a partnership or other entity or investment, when, in connection with such organization or sale, the person makes or furnished either (1) a statement, which the person knows or has reason to know is false or fraudulent as to any material matter with respect to the

availability of any tax benefit said to be available by reason of participating in the investment, or (2) a gross valuation overstatement as to a matter material to the entity which is more than 200 percent of the correct value.

The penalty for promoting an abusive tax shelter is an assessable penalty equal to the greater of $1,000 or 10 percent of the gross income derived, or to be derived, from the activity.

The Secretary is given authority to waive all or part of any penalty resulting from a gross valuation overstatement upon a showing that there was a reasonable basis for the valuation and the valuation was made in good faith. This penalty is in addition to all other penalties provided for by law.

This provision will take effect on the day after the date of enactment.

b. Action to enjoin promoters of abusive tax shelters, etc. (sec. 321 of the act).—Present law provides that a civil action may be brought by the United States to enjoin any person who is an income tax return preparer who engages in certain prescribed acts.

The act permits the United States to seek injunctive relief against any person engaging in conduct subject to the penalty for organizing or selling abusive tax shelters (sec. 331 of the act and new code sec. 6700). Venue for these actions generally is the district in which the promoter resides, has his principal place of business, or has engaged in the conduct subject to penalty under sec. 6700.

This provision will take effect on the day after the day of enactment.

c. Procedural rules applicable to penalties under code secs. 6700, 6701, and 6702 (sec. 322 of the act).—Under present law, the burden of proof is on the Secretary in any proceeding in which the issue is whether an income tax return preparer has willfully attempted to understate the liability for tax of any person. Similarly, the burden of proof is generally on the Secretary to prove fraud. Under present law, the deficiency procedures generally apply to the collection of additions to tax, additional amounts, and nonassessable penalties.

The act provides district court review of the Secretary's assessment and notice and demand of (1) the abusive tax shelters promoter penalty, (2) the civil aiding and abetting penalty, and (3) the frivolous return penalty, before the full amount of such penalties can be collected if certain procedural requirements are met. In any proceeding involving the issue of whether any taxpayer is liable for such penalties, the burden is on the Secretary.

The provision takes effect on the day after the date of enactment.

d. Penalty for substantial understatement (sec. 323 of the act).—Under present law, penalties may be imposed on the failure to pay certain taxes shown on a return or required to be shown on a return, unless such failure is due to reasonable cause and not willful neglect. If the failure is due to negligence or fraud, additional penalties may apply. If a taxpayer makes a substantial property valuation overstatement which results in an underpayment of tax, then a penalty measured as a percentage of the underpayment resulting from the valuation overstatement generally is imposed without regard to fault.

Under the act, a penalty of 10 percent would be imposed on any substantial understatement of income tax. for this purpose, an understatement is the excess of the amount of income tax imposed on the taxpayer for the taxable year, over the amount of tax shown on the return. A substantial understatement of income tax exists if the understatement for the taxable year exceeds the greater of 10 percent of the tax required to be shown on the return for the taxable year, and $5,000 ($10,000 for corporations other than subchapter S corporations and personal holding companies).

The amount of the understatement will be reduced by the portion of the understatement that is attributable to (1) the treatment of any item for which there is or was substantial authority, or (2) any item for which there was adequate disclosure of the relevant facts on the return. In the case of a tax shelter, the reduction will apply only to the portion which the taxpayer believed was more likely than not to be the correct treatment. A tax shelter is defined as a transaction for which evasion or avoidance of inocme tax is the principal purpose.

The Secretary may waive all or a part of the penalty on a showing by the taxpayer that there was a resaonable basis for the understatement and the taxpayer acted in good faith.

The penalty is effective with respect to returns which have a due date after 1982.

e. Penalty for aiding and abetting the understatement of tax liability (sec. 324 of the act).—Present law provides a criminal penalty for willfully aiding in the preparation or presentation of a false or fraudulent return, or other document under the internal revenue laws. The penalty is a fine of up to $5,000 or 3 years imprisonment, or both, together with costs. There is no comparable civil penalty on persons who aid in the preparation of false or fraudulent documents. Income tax return preparers who willfully attempt to understate the liability for tax of any person are subject to a penalty of $500 per return.

The act provides for a new civil penalty on any person who aids in the preparation or presentation of any portion of a return or other document under the internal revenue laws which the person knows will be used in connection with any material matter arising under the tax laws, and which the person knows will (if used) result in any understatement of the tax liability of another person.

This penalty is $1,000 for each return or other document ($10,000 in the case of returns and documents relating to the tax of a corporation). In general, this penalty is in addition to all other penalties provided by law. However, if the return preparer penalties for negligence or intentional disregards of rules or regulations, or for willful attempt to understate the tax liability of any person, are imposed with respect to any document, this new penalty will not apply with respect to such document.

This provision will be effective on the day after the date of enactment.

f. Fraud penalty (sec. 325 of the act).—Under present law, if any portion of an underpayment of tax is due to fraud, a civil penalty is imposed (as an addition to tax) equal to 50 percent of the entire underpayment. If part of an underpayment is attributable to negligence or intentional disregard of rules and regulations, the penalty under present law is equal to 5 percent of the entire underpayment plus 50 percent of interest payable on the portion of the underpayment attributable to negligence or disregard of rules and regulations for the period beginning on the last date prescribed for payment of the tax and ending on the date of assessment of the tax. In the case of the windfall profit tax, both the negligence and the fraud penalty may apply to the same underpayment.

The act conforms the civil fraud penalty to the negligence penalty by providing that in addition to the 50-percent fraud penalty on the entire underpayment, there is a penalty equal to 50 percent of the interest payable on the portion of the underpayment attributable to fraud for the period beginning on the last date prescribed for payment of the tax (without regard to any extension), and ending on the earlier of the date of assessment or the date of payment of the tax. Under the act, the negligence penalty does not apply in any case in which the fraud penalty has been assessed.

Finally, the act provides that when a joint return is filed, the interest addition does not apply with respect to a spouse's tax unless some part of the underpayment was due to the spouse's fraud.

The provision applies to taxes the last day for payment of which (without regard to any extension) is after the date of enactment.

g. Penalty for frivolous returns (sec. 326 of the act).—Under present law, a taxpayer who files a protest return is subject to a penalty only if he or she also underpays his or her tax. Thus, if a taxpayer has paid at least the correct amount of tax through estimated tax or wage withholding, there is no penalty for filing a protest return.

The act provides for an immediately assessable penalty of $500 on any individual who files a frivolous return. The penalty applies only as to documents purporting to be returns that are patently improper and not in cases involving valid disputes with the Secretary.

The deficiency procedures, under which the taxpayer receives advance notice before the assessment, will not apply to this penalty. There is, however, a provision allowing district court review of the assessment on payment of 15 percent of the amount assessed and the filing of a claim for refund on the amount paid.

This penalty applies to documents filed after the date of enactment.

h. Adjustments to penalty relating to estimated tax provision (secs. 327 and 328 of the act).—Under present law, an individual required to pay estimated taxes is subject to a penalty for underpayment of such taxes if he fails to pay at least 80 percent of the total amount of each installment when due. The penalty does not apply, however, if the taxpayer pays (1) at least the tax shown on the preceding year's return (if such return was for a taxable year of 12 months); (2) 80 percent of the tax due by placing his income on an annualized basis; (3) an amount equal to 90 percent of the tax due using current year's tax rates applied to the actual income prior to the month in which the installment is paid; or (4) an amount equal to the tax computed using current year's rates applied to the facts and law applicable to the preceding year's return. A criminal penalty may also apply. There are no expressed exceptions to the criminal penalty.

In addition to paying estimated taxes when required, individuals are required to file declarations of estimated taxes. There is, however, no penalty for failure to file a declaration.

Under the act, any individual or corporation that fails to make any estimated tax payment would not be subject to the criminal penalty for such failure if the civil penalty for such failure is not applicable because an exception to the civil penalty applies. This provision is effective on the date of enactment.

The act provides that no civil estimated tax penalty may be imposed on an individual if the individual had no tax liability for the preceding taxable year, such taxable year was a taxable year of 12 months, and the individual was a U.S. citizen or resident for the entire year.

The requirement for filing a declaration of estimated tax is terminated after 1982. Other provisions of law will, however, continue to apply as if such declaration were filed. In addition, the requirement of present law that a taxpayer must pay 100 percent of each installment when due is modified to require payment only of an amount computed by taking into account the penalty provisions.

These provisions are effective for taxable years beginning after 1982.

i. Criminal penalties (sec. 329 of the act).—Under present law—(1) Any person who willfully attempts to evade or defeat any tax or the payment thereof is guilty of a felony and, if convicted, may be fined not more than $10,000 or imprisoned for not less than 5 years, or both.

(2) Any person who is required to pay any tax or estimated tax or keep records or report information and willfully fails to do so is guilty of a misdemeanor and is punishable by a fine of not more than $10,000 or imprisonment for not more than 1 year, or both.

(3) Any person who willfully files a false declaration under penalty of perjury, aids or assists in the preparation of a false or fraudulent document; falsely executes any document under the internal revenue laws; conceals goods, etc., to evade or defeat any tax; or does certain other acts, is guilty of a felony and upon conviction may be fined not more than $5,000 or imprisoned for not more than 3 years, or both.

(4) Any person who willfully delivers any false or fraudulent document to the Secretary, or does certain other acts, is guilty of a misdemeanor and may be fined not more than $1,000 or imprisoned for 1 year, or both.

The act increases these maximum fines. Thus, in (1) above, the maximum penalty is increased from $10,000 to $100,000 ($500,000 for corporations); the maximum penalty amount in (2) above is increased from $10,000 to $25,000 ($100,000 for corporations); the maximum fine in (3) above is increased from $5,000 to $100,000 ($500,000 for corporations); and the maximum fines in (4) above are increased from $1,000 to $10,000 ($50,000 for corporations).

These increases are effective with respect to offenses committed after the date of enactment.

j. Special rules with respect to certain cash (sec. 330 of the act).—Under present law, the Secretary may not generally assess and collect a tax deficiency unless he follows certain procedures designed to allow the taxpayer to first contest the existence and amount of the deficiency. These procedures include written notice of deficiency followed by a 90-day (or 150-day) period during which time the taxpayer may petition the Tax Court for review of the Secretary's determination. No assessment may be made until after this period has expired or until after a decision of the Tax Court is final.

Jeopardy and termination assessment procedures are provided when the Secretary believes the collection of a tax will be jeopardized by delay. These procedures permit immediate assessment and collection of the tax; that is, the taxpayer is denied the opportunity to contest the liability prior to payment. In both the jeopardy and termination assessment cases, the taxpayer is entitled to an expedited review of whether the determination of jeopardy was reasonable under the circumstances and whether the amount assessed and demanded was appropriate under the circumstances.

The act provides that the Secrtary can presume that the collection of an amount of income tax is in jeopardy, where an individual in physical possession of more than $10,000 of cash or its equivalent denies ownership of the cash and does not claim that such cash belongs to another person the identify of whom is readily ascertainable by the Secretary (and who acknowledges ownership). In such a case, the Secretary may presume, for purposes of the jeopardy or termination assessment provisions (1) that such cash represents gross income to a single individual for the taxable year of possession taxable at 50 percent rate, and (2) that the collection of the tax on such cash would be jeopardized by delay. The Internal Revenue Service cannot assess on the same cash twice.

Notices with respect to the assessment are given to the person found in possession of the cash. However, the true owner can come forward and challenge the assessment and will be retroactively substituted for the possessor for all purposes (including establishing lien priorities) as of the date of the original assessment. In addition, the true owner will continue to have the same rights as exist under present law to recover his cash.

This provision is effective the day after the date of enactment.

4. Administrative summons

a. Special procedures for third-party summonses and third-party recordkeepers (secs. 331 and 332 of the act).—Under present law, if an administrative summons is served on a third-party recordkeeper, then notice of the summons must also be given to the person whose records have been summoned (i.e., the taxpayer). The taxpayer can stay compliance with a third-party summons by notifying the recordkeeper in writing not to comply with the summons. To enforce the summons, the Secretary must then seek an order of a U.S. district court compelling compliance.

Under the act, a taxpayer whose records are summoned, and who wishes to prevent compliance with the summons by the recordkeeper, is required to begin a civil action in court to quash the summons not later than the 20th day after the day notice of the summons is given. No examination of the summoned records is allowed before the close of the 23d day after notice was given, or, if the proceeding to quash is begun, until the court so orders or the taxpayer consents. The ultimate burden of persuasion with respect to his right to enforce the summons remains on the Secretary.

The act also requires third-party recordkeepers to proceed to assemble summoned records upon receipt of the summons and to be prepared to produce the records on the date specified for their examination.

The provisions apply with respect to summonses initially served after Dec. 31, 1982.

b. Limitation on use of administrative summons (sec. 333 of the act).—Under present law, the Secretary may issue summonses for the purpose of determining liability for taxes due under the internal revenue laws unless the Internal Revenue Service has institutionally abandoned its civil tax case.

Under the act, the Secretary may not issue any summons or commence any action to enforce a summons if a Justice Department referral is in effect with respect to the person whose tax liability is in issue. The act provides that the purposes for which an administrative summons may be issued include the right to inquire into any offense connected with the administration or enforcement of the internal revenue laws.

This provision will be effective the day after the date of enactment.

5. Withholding and recordkeeping provisions relating to pensions and other retirement income

a. Withholding on pensions, annuities, and certain deferred income (sec. 334 of the act).—Under present law, income tax generally is not required to be withheld on pension or annuity payments. However, a recipient may elect to have tax withheld on annuity payments.

The act provides that payors generally will be required to withhold tax from the taxable part of payments made from or under a pension, etc., plan, an IRA, or a commercial annuity contract. Tax will be withheld on periodic payments in excess of $5,400 under the wage withholding tables. Tax on certain total distributions will be withheld under a schedule designed to reflect the special tax treatment accorded to lump-sum distributions, and tax on other non-periodic distributions will be withheld at a flat 10-percent rate.

Withholding will be required with respect to payments made after Dec. 31, 1982, unless the recipient elects not to have tax withheld. The act generally requires that payors notify recipients of the withholding rules and their rights to elect out.

Civil and criminal penalties for failure to withhold tax will not apply to any failure before July 1, 1983, if the payor made a good faith effort to withhold, and actually withholds from any subsequent 1983 payments sufficient amounts to satisfy the pre-July 1983 requirements. In addition, the act permits the Secretary to waive the withholding obligation on a case-by-case basis prior to July 1, 1983, if he finds the payor cannot comply without undue hardship.

b. Pension reporting requirements (sec. 334 of the act).—Under present law, distributions under a tax-qualified plan or annuity contract are required to be reported only if the amount includible in income totals $600 or more for the calendar year. Distributions from an IRA are required to be reported without regard to the amount of the distributions. Penalties generally apply to any person failing to file a required report.

The act provides for reporting of necessary information by employers and administrators of plans and issuers of insurance or annuity contracts from which taxable distributions can be made. Increased penalties apply to any person failing to file any required reports. The provision is effective for calendar years beginning after Dec. 31, 1982.

c. Pension recordkeeping requirements (sec. 334 of the act).—Under present law, no separate penalty is imposed for failure to maintain a data base sufficient to provide required reports.

The act imposes a new penalty if the data base needed for reports is not maintained whether or not reports are due for the period during which the recordkeeping failure occurs. However, no penalty is imposed for a recordkeeping failure that is due to a prior failure with respect to which the penalty has already been imposed, or which occurred before 1983, if

all reasonable efforts have been made to correct the prior failure. The recordkeeping penalties will be effective on Jan. 1, 1985.

d. Partial rollovers of IRAs (sec. 335 of the act).—Distributions from qualified pension, etc., plans and IRAs are eligible for tax-free rollover treatment. However, under present law, distributions from an IRA are eligible for tax-free rollover treatment only if the entire amount of the distribution is rolled over to another eligible retirement plan, while distributions from qualified plans are eligible for tax-free rollover treatment to the extent of any amount so transfered.

Under the act, distributions from IRAs which are made after Dec. 31, 1982, are eligible for tax-free rollover treatment to the extent that the distribution is rolled over to another eligible retirement plan.

6. Transactions outside the United States

a. Court jurisdiction and enforcement of summonses in the case of persons residing outside the United States (sec. 336 of the act).—Under present law, an administrative summons may be directed to a U.S. person outside the United States. However, it may not be enforceable because the code specifically confers jurisdiction to enforce the summons on a district court only when a person "resides or is found" in a judicial district of the United States.

The act establishes jurisdicition for summons enforcement actions, involving U.S. citizens or residents living abroad, in the United States District Court for the District of Columbia. A citizen or resident of the United States who does not reside in any U.S. judicial district, and who is not found in any U.S. judicial district, is treated as residing in the District of Columbia for tax purposes relating to jurisdiction of courts and enforcement of summons.

The provision is effective on the date after the date of enactment.

b. Admissibility of documentation maintained in foreign countries (sec. 337 of the act).—Under present law, there is generally no special procedure to require timely production of documents held abroad.

The act adds a formal document request procedure that is intended to discourage taxpayers from delaying or refusing disclosure of certain foreign based information to the Internal Revenue Service. Under this procedure, if a taxpayer fails to substantially comply with a formal document request upon motion of the Secretary, a court in a civil proceeding must prohibit the introduction into evidence by the taxpayer of foreign-based documentation covered by the request, unless the documentation was provided to the Secretary within 90 days, or a later date by the Secretary, of the mailing of the request.

Foreign-based documentation is that which is outside the United States and which is relevant and material to the tax treatment of an examined item. It includes documents held by a foreign entity whether or not controlled by the taxpayer.

The request must be made in the course of an audit and after the normal request procedures have failed to produce the requested documentation. It must set forth the time and place for the production of the documentation, contain a statement of the reason the documentation previously produced (if any) is not sufficient, contain a description of the documentation being sought, and state the consequences to the taxpayer of the failure to produce the documentation.

The sanction of nonadmissibility does not arise if the taxpayer establishes that the failure to provide the documentation as requested by the Secretary is due to reasonable cause. The fact that a foreign jurisdiction would impose a civil or criminal penalty on the taxpayer (or any other person) for disclosing the requested documentation is not reasonable cause.

Any dispute about a formal document request may be resolved in judicial proceedings to quash the request at the time it is served.

The provision applies to formal document requests mailed after the date of enactment.

c. Penalty for failure to furnish information with respect to foreign corporations (sec. 338 of the act).—Under present law, a U.S. person who controls a foreign corporation is required to furnish the Internal Revenue Service with certain information concerning that corporation (sec. 6038(a)). The penalty for failure to furnish any required information is a 10-percent reduction of the U.S. person's creditable foreign taxes. Additional 5 percent reductions are provided if the failure to furnish information continues 90 days or more after notice to the U.S. person required to provide the information. The penalty is not available if it is shown to the satisfaction of the Secretary that reasonable cause exists for failure to furnish the required information on time.

The act adds a fixed-dollar penalty for failure of a U.S. share-holder of a foreign corporaton to furnish the Internal Revenue Service the required information. This penalty can be imposed in lieu of the foreign tax credit penalty (although both can be imposed). The penalty is $1,000 for each failure to furnish information for an annual accounting period (generally a taxable year) of the foreign corporation. If the failure continues for more than 90 days after notification by the Secretary, then there are additional $1,000 penalties for each 30-day period (or fraction thereof) during which the taxpayer continues to fail to produce the requested information, up to a total of $25,000. So long as it is shown to the satisfaction of the Secretary that reasonable cause for the failure exists, no penalty is due. The provision is effective for annual accounting periods ending after the date of enactment.

d. Information reporting requirements for corporations controlled by foreign persons (sec. 339 of the act).—Under present law, there is no specific statutory reporting requirement for a U.S. corporation (or a foreign corporation operating in the United States) that is controlled by a foreign person and that enters into transactions with related parties.

Under the act, a U.S. corporation (or a foreign corporation engaged in trade or business in the United States) controlled by a foreign person (defined to include certain possessions residents) are required to report certain transactions with affiliates.

The act imposes penalties for violation of this new reporting requirement that are similar to the act's new supplemental penalties for failure to supply information under the existing reporting requirement relating to controlled foreign corporations. Reasonable cause, as shown to the satisfaction of the Secretary, precludes imposition of this penalty.

This new reporting requirement applies to taxable years beginning after Dec. 31, 1982.

e. Returns with respect to foreign personal holding companies (sec. 340 of the act).—Under present law, certain information returns are required of officers, directors, and 50-percent U.S. shareholders of companies that are foreign personal holding companies at year's end. There is no civil penalty for failure to file.

The act gives the Commissioner flexibility in setting due dates and waiving duplicate filings for foreign personal holding company reports and returns. The act also makes changes in reporting requirements, including imposing reporting requirements on 10-percent shareholders. A $1,000 civil penalty for failure to file a proper return is imposed. The provision applies to taxable years of foreign corporations beginning after the date of enactment.

f. Authority to delay date for filing certain returns relating to foreign corporations and trusts (sec. 341 of the act).—Acquisition of a 5-percent interest (or an additional 5-percent interest) in a foreign corporation or the creation of or transfer of property to a foreign trust causes a U.S. person to have to file an information return (secs. 6046 and 6048). Beginning service as an officer or director of a foreign corporation creates a similar requirement. The returns are due 90 days after the triggering events.

The act gives the Commissioner flexibility to delay the date for reporting of certain transactions relating to foreign corporations and foreign trusts beyond the current due date.

The provision applies to returns due after the date of enactment.

g. Withholding of tax on nonresident aliens and foreign corporations—treaty benefits (sec. 342 of the act).—Under present law, a 30-percent tax is imposed on the gross amount of certain passive income which arises from U.S. sources and is paid to foreign persons. The 30-percent tax on such gross amounts is collected by withholding at the source (secs. 1441 and 1442).

Tax treaties between the United States and other countries commonly provide, on a reciprocal basis, for reduced rates or elimination of U.S. tax on various categories of passive income paid to residents of such other countries. Generally, under current regulations, a foreign recipient of U.S. source passive income may obtain a reduction or elimination of u.S. tax on such income under an applicable treaty if the recipient provides the payor or other person having control of such income with a completed Internal Revenue Service form 1001. Regulations prescribe a different method, the "address method," under which a reduced rate of tax is generally given for a payment to a recipient of U.S. source dividends who has an address in a country with which the United States has a tax treaty.

The act requires the Secretary to establish procedures to limit treaty benefits to those persons who are justifiably entitled to such benefits. The act also requires the Secretary to consider the refund system and the certification system as methods of limiting treaty benefits to those persons entitled to them. The Secretary is not limited to consideration of these methods; he is to consider other methods as well.

The provision requires the Secretary to establish procedures within 2 years of the date of enactment.

h. Technical amendment to section 905(c) (sec. 343 of the act).—The last sentence of sec. 905(c) appears to provide that interest on a U.S. tax underpayment triggered by a refund of foreign taxes begins to run before receipt of the refund. Other code provisions begin the running of interest

on receipt of the refund and provide a penalty for failure to report a refund.

Under the act, the last sentence of sec. 905(c) is eliminated, effective retroactively for all years.

7. Modification of interest provisions

a. Daily compounding of interest (sec. 344 of the act).—Under present law, interest payable to or by the United States under the internal revenue laws is not compounded.

All interest payable under the internal revenue laws will be compounded daily. The change will also affect any other amounts computed by reference to the interest rate provided for in the code other than the penalty for failure to pay estimated taxes.

This compounding requirement will apply to interest accruing after Dec. 31, 1982, on amounts (including interest) remaining unpaid after that date. In a case in which the principal portion of an obligation is satisfied, and interest remains outstanding, such interest will, of course, be compounded.

b. Semi-annual determination of rate of interest (sec. 345 of the act).—Under present law, the rate of interest paid on underpayments, overpayments, and for certain other purposes under the internal revenue laws is determined once a year based on September's average predominant prime rate.

Under the act, interest rates are redetermined twice a year on the basis of the average adjusted prime rate charged by commercial banks during the 6-month period ending September 30 (effective January 1 of the succeeding calendar year), and March 31 (effective July 1 of the same calendar year).

The amendment is effective for adjustments taking effect after Dec. 31, 1982.

c. Restrictions on payment of interest for certain periods (sec. 346 of the act).—In general, under present law, interest on refunds, credits, and offsets runs from the date of overpayment or (in the case of a credit) to the due date of the amount against which the credit is taken. An overpayment resulting from a net operating loss carryback, net capital loss carryback, or credit carryback is treated as having occurred at the close of the year in which the carryback arose.

In the case of an underpayment of tax, interest generally runs from the last date prescribed for payment of the tax without regard to extensions, to the date the tax is paid.

Under the act, the general rule with respect to the payment of interest on overpayments is unchanged when the credit or refund is claimed in a timely filed return. However, when the return is late because it is filed after the due date (determined with regard to extensions), no interest is payable on the overpayment for any period prior to the date on which the return is filed. For this purpose, and for purposes of determining whether a refund has been made within 45 days after the return is filed, no retrun is treated as filed until filed in processible form.

Under the act, an overpayment resulting from a net operating loss carryback, a net capital loss carryback, or credit carryback is treated as having occurred on the due date (without extensions) of the return for the year in which the carryback arose. In the case of a refund, the return for the loss year is treated as not filed prior to the time the claim for refund therefor is filed. Thus, no interest will be paid on a refund claimed on a late return if the refund is made within 45 days after the claim for refund is filed.

The provisions regarding late returns and processible returns are effective for returns filed after the 30th day after the date of enactment. The provision regarding interest overpayments due to carrybacks is applicable to interest accruing 30 days after enactment.

8. Taxpayer safeguard provisions

a. Property exempt from levy (sec. 347 of the act).—Among other items, present law exempts from levy certain amounts of (1) fuel, provisions, furniture, and personal effects, etc.; (2) books and tools of a trade, business, or profession; and (3) wages, salary, or other income (code sec. 6334).

The act increases from $500 to $1,500 the exemption for fuel, provisions, furniture, and personal effects, etc. The exemption for books and tools of a trade, business, or profession is increased from $250 to $1,000. The exemption for wages, salary, and other income is increased from $50 per week and $15 for each dependent to $75 per week plus $25 for each dependent.

The provision applies to levies made after Dec. 31, 1982.

b. Release of liens (sec. 348 of the act).—Present law imposes no statutory time limit for the release of a lien (code sec. 6325).

The act provides that a lien must be released no later than 30 days after (1) tax liability has been fully satisfied or has become legally unenforceable, or (2) a bond has been accepted.

This provision is effective with respect to liens (1) which are filed after Dec. 31, 1982, (2) which are satisfied after Dec. 31, 1982, or (3) with respect to which the taxpayer after Dec. 31, 1982, requests the Secretary to issue a certificate of release on the grounds that the liablity was satisfied or legally unenforceable.

c. Notice before levy (sec. 349 of the act).—Levy upon property may be made if the taxpayer neglects or refuses to pay tax within 10 days after notice and demand. In the case of a levy upon property, other than salary or wages, there is no statutory provision that requires additional notice before levy (code sec. 6331).

The act provides that levy may be made upon the salary, wages, or other property of any person with respect to any unpaid tax only after the Secretary has notified the person in writing of his intention to make such levy. This notice must be given in person, left at the dwelling or usual place of business of such person, or sent by certified or registered mail to such person's last known address, no less than 10 days before the day of levy.

This provision applies to levies made after Dec. 31, 1982.

d. Redemption of property (sec. 349A of the act).—in general, present law provides that real property that has been sold after a seizure may be redeemed at any time within 120 days after the sale (code sec. 6337).

The act extends the period of time during which property that has been sold after a seizure may be redeemed from 120 days to 180 days.

This provision applies to property sold after the date of enactment.

e. Amount of damages in case of wrongful levy (sec. 350 of the act).—If there has been a wrongful levy and sale of real property belonging to a person other than the person against whom tax was assessed, present law allows the recovery of an amount not exceeding the amount received by the United States from the sale of the property (code sec. 7426).

The act provides for recovery of an amount not exceeding the greater of: (1) the amount received by the United States from the sale of the property, or (2) the fair market value of the property immediately before the levy. The provision applies to levies made after Dec. 31, 1982.

9. Other provisions

a. Disallowing deductions for drug dealing (sec. 351 of the act).—Ordinary and necessary trade or business expenses are generally deductible in computing taxable income. However, fines, illegal bribes and kickbacks, and certain other illegal payments are nondeductible (sec. 162).

Under the act, all deductions and credits for amounts paid or incurred in the illegal trafficking in drugs listed in the Controlled Substances Act are disallowed.

This provision is effective for amounts paid or incurred after the date of enactment.

b. Internal Revenue Service staff increases (sec. 352 of the act).—Public Law 97-92 enables the Internal Revenue Service to maintain an average of 85,363 positions during fiscal year 1982. The administration's budget request for fiscal year 1983 includes a net increase in Internal Revenue Service manpower of 3,310 average positions.

The act contains a sense of the Congress resolution that additional funds be appropriated to the Internal Revenue Service pursuant to the administration's request for fiscal year 1983 and that additional funds be provided in future years for the Internal Revenue Service sufficient to collect additional tax revenues of at least $1 billion in fiscal year 1984 and $2 billion in fiscal year 1985.

c. Reports on forms (sec. 353 of the act).—Under the act, the Treasury is required to study and report to Congress, no later than June 30, 1983, on methods of modifying the design of the forms used by the Internal Revenue Service to achieve greater accuracy in the reporting of income and the matching of information reports and returns with the actual income tax returns.

10. Tax treatment of partnership items (secs. 401-406 of the act)

For income tax purposes, partnerships are not taxable entities. Instead, a partnership is a conduit, in which the items of partnership income, deduction, and credit are allocated among the partners for inclusion in their respective income tax returns.

Partnerships are required to file an annual information return setting forth the partnership income, deductions, and credits, names and addresses of the partners, each partner's distributive share of these items, and certain other information required by the regulations.

a. Partnership proceedings.—Under the act, the tax treatment of items of partnership income, loss, deductions, and credits are determined at the partnership level in a unified partnership proceeding rather than in separate proceedings with the partners.

Return filing requirements. Partnerships will continue to file information returns and notify each partner of that partner's share of partnership income, loss, etc. Partners generally will be required to file returns consistent with the partnership return or notify the Internal Revenue Service of the inconsistency.

Administrative proceeding. A partnership level administrative proceeding will go through the same process of examination, audit, appeal, settlement, notice of final determination, etc., that generally applies to a tax audit. All partners will be notified by the IRS of the commencement of a partnership administrative proceeding, will be eligible to participate in the proceeding, and will be given notice by the IRS of the final partnership administrative adjustment (FPAA). If the partnership return lists more than 100 partners, the IRS will be required to provide notice only to partners with an interest in partnership profits of 1 percent or greater. A tax matters partner (TMP) will be designated (normally by the general partners, otherwise as prescribed) and will receive notice on behalf of other partners and be required to notify them of the commencement of a proceeding and notice of a FPAA. However, a notice group with an aggregate interest of 5 percent or more in partnership profits may designate a representative in lieu of the TMP to receive notice of a FPAA. The TMP will notify all partners of significant events during the course of an audit, such as conferences or settlement offers.

Settlements. The IRS must, upon settlement with any partner, offer consistent settlement terms to all other partners. The TMP may enter into a binding settlement on behalf of non-notice partners who have not formed a notice group, unless the non-notice partner notifies the IRS that the TMP is not authorized to act on his behalf.

Effect of final partnership administrative adjustment. The FPAA is binding on all partners (unless they are subject to separate proceedings under other portions of the proposal) if a petition for judicial review is not filed within 150 days. The IRS may thereafter, generally within a period of 1 year, assess any resulting adjustments to the partners' tax liability.

Judicial review of FPAA. Within 90 days after notice of an FPAA, the TMP may file a petition for judicial review. Other partners may not file suit during the 90-day period. Upon expiration of the 90 days, if the TMP does not file a petition, any other partner may file.

Petition may be filed in the Tax Court, the district court for the district in which the partnership has its principal place of business, or the Claims Court. Only one court acquires jurisdiction, and the choice of forum by the TMP always governs. Otherwise, if a petition is filed in the Tax Court, the Tax Court becomes the forum. Otherwise, the earliest filed petition determines whether the forum is the district court or the Claims Court. A partner filing in any forum other than the Tax Court must first pay the deficiency resulting from adjustments to his return to reflect the FPAA. Other partners, where the forum is not the Tax Court, are subject to assessment and collection.

Administrative adjustment requests. The act provides for an administrative adjustment request (AAR) to be filed within 3 years of the due date for the partnership return. An AAR functions as does a claim for refund. When it is filed by the TMP, it is filed on behalf of all the partners and the IRS may proceed to allow it and grant refunds or institute a partnership proceeding. Failure by the IRS to act within 6 months enables the partnership to file suit. Petition may be filed in the Tax Court, the Claims Court, or the appropriate district court and the scope of judicial review is limited to disallowed items to which the AAR relates. If an AAR is filed by any other partner, unless IRS commences a partnership audit, the items to which the request relates are treated as nonpartnership items and the partner may file a refund suit pursuant to sec. 7422, as under existing law.

Statute of limitations. The period of limitations for assessments attributable to partnership items generally is the later of 3 years from the filing of the partnership return or the last day for filing such return, extended by the period during which suit may be filed, by the pendency of court proceedings, and for 1 year thereafter. The assessment period will not expire with respect to any partner, if the IRS has mailed a timely notice of FPAA, until 1 year after the IRS is furnished the partner's name and address. The limitations period otherwise applicable may be extended by agreement (the TMP is authorized to enter into an extension agreement on behalf of all partners).

Small partnerships. The new partnership rules for administrative and judicial proceedings do not apply to partnerships with 10 or fewer partners each of whom is a natural person (other than a nonresident alien) or an estate, provided each partner's distributive share of any item is the same as his distributive share of all other items. A partnership eligible to be excluded under this provision may elect to be covered by the rules.

Other matters—

(1) Multi-tiered partnerships and pass-through partners.—Where one partnership (or a trust or subchapter S corporation) holds an interest in another partnership that is the subject of a partnership proceeding, the taxpayer whose liability is affected by the partnership determination is not the immediate partner. If such indirect partners are properly identified and their profits interests disclosed with the partnership return (or thereafter, pursuant to regulation), the IRS will deal with them as the parties in interest for all purposes of the proposals. Otherwise, such indirect partners are bound by any action taken with respect to the pass-through partner.

(2) Contest of computational adjustments.—While a partner is precluded from challenging the final administrative or judicial determination of partnership items, the partner may by claim for refund and by judicial proceeding seek redetermination of the correctness of any computational adjustment to his tax liability resulting from such determination. Substantive issues may not be raised in such proceeding.

(3) Regulatory authority.—The act authorizes regulations limiting its scope where treatment as partnership items would interfere with effective enforcement of the tax law. This authority extends to criminal investigations, jeopardy and termination assessments, and other areas presenting special enforcement considerations.

b. Foreign-based partnerships.—The act explicitly applies the partnership return filing requirement to any partnership which has U.S. partners (direct or indirect). Where the TMP resides outside the United States or the partnership books and records are kept outside the United States, failure to comply with the partnership return requirement or provide the return information on request will result in disallowance of partnership losses and credits to the partners. The Treasury Department would be given authority to waive the reporting requirement in appropriate cases. The act also requires reporting by a U.S. person who acquires or disposes of an interest in a foreign partnership.

c. Effective date.—The provisions relating to partnership proceedings and the partnership return filing requirements apply to partnership taxable years beginning after the date of enactment of the act.[8] However, if all partners request and the Treasury Department consents, these provisions will apply to the partnership taxable years ending after the date of enactment. The return requirement relating to acquisitions and dispositions of interests in a foreign partnership apply to any such changes after the date of enactment.

d. Windfall profit tax audits.—Under the act, windfall profit tax items are included as partnership audit items under regulations to be issued by the Treasury. Thus, the tax treatment of any partnership windfall profit tax item will be determined at the partnership level rather than the partner level. A partnership windfall profit tax item is any item relating to the computation of the windfall profit tax on crude oil produced by the partnership which the Treasury determines by regulation to be more appropriately determined at the partnership rather than the partner level.

Under regulations, the partnership will be authorized to act on behalf of its partners for purposes of the determination, examination, and collection of windfall profit tax. Thus, the partnership can be made responsible for certifying necessary withholding tax information to first purchasers and for filing quarterly and annual returns with respect to the partnership's production of domestic crude oil. When necessary, the partnership will be able to rely on certifications by its partners of their status under the windfall profit tax. On the election of one or more partners owning an interest in at least 5 percent of partnership income, this authorization will cease to apply for the entire partnership.

Each partner will remain primarily liable for the windfall profit tax on his allocable share of taxable crude oil produced by the partnership. The partner's liability will be abated to the extent of any payment of windfall profit tax by the partnership. In determining the liability of any partner for windfall profit tax purposes, each partner will be required to treat any partnership windfall profit tax item in a manner consistent with the treatment of that item on the partnership return unless the partner notifies the Treasury of an inconsistent position. Each partner will be required to certify to the partnership that partner's correct treatment under the exemption of independent stripper wells, the special rates on independent producers, the royalty owners exemption, and other producer-related provisions. The partnership will compute and pay the windfall profit tax on the assumption that the certifications given by the partners are correct.

The act will apply to determination, examination, and collection of windfall profit tax with respect to oil removed in taxable periods begin-

[8] The new rules relating to partnership proceedings and information and return filing requirements do not apply to the International Telecommunications Satellite Organization, the International Maritime Satellite Organization, or a successor of either such organization.

ning after Dec. 31, 1982, unless the partnership, each partner, each indirect partner, and the Treasury consent to earlier application of the provisions.

D. PENSION PROVISIONS

1. Overall limits on contributions, benefits, and exclusions (secs. 235 and 245 of the act)

The act makes several changes to the overall limits on contributions and benefits for an employee under a tax-qualified pension, etc., plan. The dollar limit for annual additions to a profit-sharing and other defined contribution plans is reduced from $45,475 to $30,000.

With regard to defined benefit pension plans, the act reduces the dollar limit for annual benefits from $136,425 to $90,000, and requires that an interest rate of not less than the greater of 5 percent or the rate specified in the plan be used to determine whether alternative benefit forms (e.g., lump sum distributions) are within the annual benefit limit. Also, the dollar limit is to be actuarially reduced (using the same interest rate) if benefits commence before age 62 (increased from age 55), except that the dollar limit is not less than $75,000 for benefits commencing at age 55 or later. For ages below 55, the dollar limit is not less than the actuarial equivalent of a $75,000 annual benefit commencing at age 55. For benefits commencing after age 65, the dollar limit is increased (using an interest rate not exceeding the lesser of 5 percent or the rate specified in the plan) to the equivalent of the benefit limit as applied to benefits commencing at age 65.

The act suspends cost-of-living adjustments to the dollar limits for defined benefit plans and defined contribution plans until 1986, at which time the limits will be adjusted for post-1984 cost-of-living increases (as measured by the social security benefit index). In addition, employers may not currently deduct contributions to defined benefit plans to fund anticipated cost-of-living increases, and such anticipated increases cannot be taken into account in determining actuarial equivalents.

The act also reduces the aggregate limit for an individual who participates in a defined contribution plan and a defined benefit plan of the same employer from 1.4 (140 percent of the otherwise applicable separate dollar or percentage limit) to the lesser of 1.25, as applied only to the dollar limits, or 1.4, as applied under present law. In addition, the act provides a transitional rule to insure that contributions or benefits provided under the present-law higher limits will not effectively preclude future contributions or benefits under the lower limits provided by the act. Under this transitional rule, the Secretary of the Treasury is to prescribe regulations under which the numerator of the defined contribution plan fraction (as determined for the last year beginning before Jan. 1, 1983) is to be reduced, so that the sum of the fractions does not exceed the act's aggregate limit.

The act's provisions relating to the overall limits on contributions and benefits will apply to plan years beginning after Dec. 31, 1982, except that plan amendments will be required with repsect to plan years beginning after Dec. 31, 1983.

With respect to decedents dying after Dec. 31, 1982, the act also places a $100,000 aggregate limit on the estate tax exclusion for certain retirement benefits under qualified pension, etc., plans, tax-sheltered annuities, individual retirement accounts (IRAs), and certain military retirement plans.

2. Loans from retirement plans (sec. 236 of the act)

A qualified pension, etc., plan or a tax-sheltered annuity program generally is permitted to make reasonable loans to participatants other than owner-employees under an H.R. 10 plan or shareholder-employees under a subchapter S corporation plan. If a self-employed individual borrows from an H.R. 10 plan or if an individual borrows from an IRA, the loan is treated as a distribution, subject to the usual income tax rules.

The act generally provides that a loan received after Aug. 13, 1982, by a participant or beneficiary under a qualified plan, government plan, or tax-sheltered annuity which is to be repaid within 5 years is treated as a distribution only to the extent that the amount of the loan, when added to the outstanding loan balance with respect to the employee under all plans of the employer, exceeds the lesser of (1) $50,000, or (2) one-half of the present value of the employee's nonforfeitable accrued benefit under such plans, but not less than $10,000.

In addition, a loan made with respect to an employee under a qualified plan, etc., which is not required to be repaid within 5 years, is treated as a distribution. For this purpose, the period within which a loan is required to be repaid is determined at the time the loan is made. However, the act also provides an exception to the 5-year repayment rule to the extent that a loan made with respect to a plan participant is applied toward acquiring, constructing, or substantially rehabilitating any principal residence of the participant or a member of the participant's family.

Investments (including investments in residential mortgages) which are made in the ordinary course of an investment program will not be considered as loans, if the amount of the mortgage loan does not exceed the fair market value of the property purchased with the loan proceeds.

The act also provides a special transitional rule for qualified refunding loans (those loans made before Aug. 14, 1983, and applied to repay plan loans which fall due before that date). Qualified refunding loans will not be treated as distributions to the extent repaid before Aug. 14, 1983.

3. Parity under the qualfied plan rules for corporate and noncorporate employers; group-term life insurance

a. Rules for H.R. 10 plans repealed; additional qualification requirements for top-heavy plans (secs. 237-243 and 249 of the act).—Under present law, plans which benefit self-employed individuals, owner-employees, or shareholder-employees of subchapter S corporations are subject to additional, more restrictive, qualification requirements designed to limit benefits for such individuals and provide additional protections for rank-and-file employees.

For years beginning after 1983, the act generally eliminates distinctions in the tax law between qualified pension, etc., plans of corporations and those benefiting self-employed individuals (H.R. 10 plans) or shareholder-employees. The act (1) repeals certain of the special rules for H.R. 10 plans, (2) extends other of the special rules to all qualified plans, including those maintained by corporate employers, and (3) generally applies the remainder of the special rules, with appropriate modifications, only to those plans (whether maintained by a corporate or noncorporate employer) which primarily benefit the employer's key employees (top-heavy plans).

The special rules for H.R. 10 plans which are repealed include those which (1) set lower limits on contributions and benefits for self-employed individuals, (2) prevent certain H.R. 10 plans from limiting coverage to a fair cross section of employees, and (3) prohibit integration with social security. Thus, beginning in 1984, self-employed individuals will be allowed annual contributions of up to $30,000 under a defined contribution plan and may maintain a defined benefit plan without regard to the present-law restrictions (sec. 401(j)).

The special rules for H.R. 10 plans which are extended (with modifications) to all qualified plans are those under which (1) the payment of a participant's benefits must commence not later than the taxable year in which the participant attains age 70½, or if later, the year in which the participant retires, and (2) the tax rate applicable to employers for old age, survivors, and disabilty insurance (OASDI) under social security is the maximum rate at which employer contributions can be reduced under plans that are integrated with social security.

Under the special rules for H.R. 10 plans which generally are extended (with modifications) to top-heavy plans (1) a participant's compensation taken into account under the plan is limited to $200,000 (as adjusted, after 1985, for cost-of-living increases), (2) benefits for non-key employees must become nonforfeitable under either of two alternative schedules (3-year full vesting or 6-year graded vesting), (3) plan withdrawals by key employees before age 59½ generally are subject to an additional 10-percent income tax, and (4) plan distributions for a key employee must commence not later than age 70½.

The act's provisions relating to top-heavy plans also require that participants in a defined benefit plan who are not key employees must accrue an employer-provided minimum nonintegrated benefit of 2-percent of the employee's average annual compensation per year, not to exceed 20 percent. Under a top-heavy defined contribution plan, the employer generally must contribute to the plan on behalf of each participant who is not a key employee an amount not less than 3 percent of the participant's compensation (determined without regard to employer-provided social security benefits).

Unless certain requirements are met (including an extra minimum benefit or contribution), the aggregate limit for a key employee who participates in both a defined benefit plan and a defined contribution plan which are included in a top-heavy group is the lesser of 1.0 (as applied only to the dollar limits) or 1.4 (as determined under prior law).

Under the act, a defined benefit plan is a top-heavy plan for a plan year if, as of the determination date, the present value of the accumulated accrued benefits for participants who are key employees exceeds 60 percent of the present value of the accumulated accrued benefits for all employees. A defined contribution plan is a top-heavy plan for a plan year if the sum of the account balances of participants who are key employees exceeds 60 percent of the sum of the account balances of all employees. The determination date for any plan year generally is the last day of the

preceding plan year. The act also provides rules under which two or more plans of a single employer are aggregated to determine whether each plan is top-heavy on account of the plans, as a group, being top-heavy.

Key employees generally include employees who (1) are officers (subject to certain limitations), (2) are one of the 10 employees owning the largest interests in the employer, (3) own more than a 5-percent interest in the employer, or (4) own more than a 1-percent interest in the employer and have annual compensation from the employer in excess of $150,000.

b. Certain organizations performing personal services.—

Organizations performing management functions (sec. 246 of the act). Effective for years beginning after Dec. 31, 1983, the act expands the class of employers which, under the rules for affiliated service groups (sec. 414(m)), are to be treated as a single employer for purposes of certain of the tax-law rules for qualified pension plans, etc. Under the act, if an organization's principal business is performing, on a regular and continuing basis, management functions for another organization, the two organizations are treated as a single employer. The provision applies only where the management functions are functions historically performed by employees, including partners or sole proprietors in the case of unincorporated trade or businesses.

Employee leasing (sec. 248 of the act). Effective for years beginning after Dec. 31, 1983, the act also provides that, for purposes of certain of the tax-law rules for qualified pension, etc., plans an individual (a leased employee) who performs services for another person (the recipient) may be treated as the recipient's employee where the services are performed pursuant to an agreement between the recipient and a third person (the leasing organization) who is otherwise treated as the individual's employer. The individual is to be treated as the recipient's employee only if the individual has performed services for the recipient (or for the recipient and persons related to the recipient) on a substantially full-time basis for a period of at least 12 months, and the services are of a type historically performed by employees in the recipient's business field.

Under the provision, contributions or benefits for the leased employee which are provided by the leasing organization under a qualified plan or simplified employee pension (SEP) maintained by the leasing organization are to be treated as if provided by the recipient to the extent such contributions or benefits are attributable to services performed by the leased employee for the recipient.

In addition, under a "safe harbor" rule, an individual who otherwise would be treated as a recipient's employee will not be treated as such an employee, if certain requirements are met with respect to contributions and benefits provided for the individual under a qualified money purchase pension plan maintained by the leasing organization.

Certain corporations performing personal services (sec. 250 of the act). Under the act, if a corporation, the principal activity of which is the performance of personal services substantially all of which are performed by employee-owners for or on behalf of another corporation, partnership, or entity (including related parties), is availed of for the principal purpose of evasion or avoidance of Federal income tax by securing for any employee-owner significant tax benefits which would not otherwise be available, then the Secretary may allocate all income, as well as such deductions, credits, exclusions, etc., as may be allowable, between or among the corporation and employee-owners involved. For this purpose, an employee-owner is defined as any employee who owns (after application of the attribution rules under sec. 318) more than 10 percent of the outstanding stock of the corporation.

The provision applies to taxable years beginning after Dec. 31, 1982.

c. Group-term life insurance (sec. 244 of the act).—The act also provides that the income exclusion for the cost of employer-provided group-term life insurance (sec. 79) will apply with respect to a key employee for taxable years beginning after Dec. 31, 1983, only if the life insurance is provided under a program of the employer which does not discriminate in favor of key employees as to (1) eligibility to participate, or (2) the type and amount of life insurance benefits provided under the plan. Group-term life insurance benefits will not be considered to discriminate as to amount merely because the amount of life insurance provided employees bears a uniform relationship to compensation. In addition, group term life insurance provided under a cafeteria plan (sec. 125) will not be considered to discriminate as to eligibility to participate if the eligibility rules for cafeteria plans are satisfied.

The Secretary of the Treasury is to periodically revise the tables for computing the amount includible in an employee's gross income on account of employer-provided group-term life insurance costs.

d. Disincorporation of personal service corporations (sec. 247 of the act).—The act provides a transitional rule under which personal service corporations may, during 1983 or 1984, complete a 1-month liquidation under code sec. 333 without the risk that the corporation would incur tax on its unrealized receivables. The income represented by unrealized receivables will retain its character as ordinary income and will be fully recognized by the distributee shareholder upon subsequent collection or other disposition.

4. Retirement savings for church employees (sec. 251 of the act)

Public schools and certain tax-exempt organizations (including churches) may contribute to a tax-sheltered annuity contract for an employee. Annual contributions excluded from an employee's income are limited to 20 percent of the employee's compensation multiplied by the number of the employee's years of service with the employer, reduced by amounts already contributed by the employer. In addition, under the overall limit on annual additions to tax-favored retirement savings arrangements, special one-time elections increase the limit for a year to allow contributions permitted under the exclusion allowance on account of prior years of service. Under prior law, the elections were not available to most church employees.

The act revises the tax-sheltered annuity rules as they apply to church employees for taxable years beginning after Dec. 31, 1981, by (1) providing a minimum exclusion allowance equal to the lesser of $3,000 or 100 percent of compensation for employees with adjusted gross income of $17,000 or less; (2) providing that all years of service with organizations that are part of a particular church are treated as years with one employer; (3) extending to all church employees the special catchup elections to increase the annual contribution limit; and (4) providing an additional election for church employees which increases the contribution limit to as much as $10,000 for any year, subject to a $40,000 lifetime cap. In addition, the act permits churches to maintain segregated defined contribution retirement savings programs pursuant to the tax-sheltered annuity rules, and provides a special retroactive correction period for church plans.

5. State judicial retirement plans (sec. 252 of the act)

State or local government employees may defer compensation under an eligible State deferred compensation plan, subject to prescribed annual limits. If a plan is not an eligible plan, amounts under the plan are includible in an employee's income when there is no substantial risk of forfeiture.

The act provides that participants in a qualified State judicial plan are not required to include benefits in gross income merely because there is no substantial risk that the benefits will be forefeited. The plan must be a mandatory retirement plan for State judges which has been continuously in existence since Dec. 31, 1978, and which meets certain requirements with regard to contributions and benefits.

6. Contributions for disabled employees (sec. 253 of the act)

Contributions to a tax-qualified profit-sharing or other defined contribution plan generally may not be made for an employee after the employee separates from the service of the employer.

For years beginning after Dec. 31, 1981, the act permits an employer to continue deductible contributions to a profit-sharing or other defined contribution plan for an employee (other than an officer, owner, or highly compensated individual) who is permanently and totally disabled, if the contributions are nonforfeitable when made.

7. Participation in group trusts by governmental plans (sec. 254 of the act)

Under prior law, a group trust was exempt from tax only if each of the participating trusts was a qualified trust forming a part of a qualified pension, etc., plan or an IRA.

For taxable years beginning after Dec. 31, 1981, the act permits a governmental retirement plan to participate in a group trust without regard to whether plan assets are held in trust or the plan is a qualified plan.

E. INSURANCE PROVISIONS

1. Reinsurance arrangements (secs. 255–258 of the act)

Under present law, a ceding company and the reinsurer may elect to report a modified coinsurance transaction for tax purposes as if the assets relating to the risks reinsured were transfered to the reinsurer, as if the premium income for the reinsured policies and the investment income on the assets were received directly by the reinsurer, and as if reserves to reflect liability for future claims were maintained by the reinsurer, although no transfer of assets actually occurs.

Also, under present law, a reinsurer (under either a modified coinsurance or a conventional coinsurance agreement between life insurance

companies) is treated as having paid policyholder dividends to the extent it reimburses the ceding company for payment of such dividends.

The act repeals the special elective provisions for modified coinsurance arrangements. Existing arrangements will be treated as terminated on Jan. 1, 1982, and reinsurers will be permitted to pay any tax attributable to termination treatment in installments over a 3-year period. With respect to the reimbursement of policyholder dividends, the dividends will be treated as paid by the ceding company rather than the reinsurer. With respect to other reinsurance arrangements, the act denies any deduction (in computing taxable investment income) for interest paid on debt obligations issued by a ceding company in connection with such arrangements. Also, the Treasury Department is granted authority to recharacterize items in connection with a reinsurance arrangement between related taxpayers in order to reflect the proper source and character of taxable income. Finally, pre-1982 modified coinsurance transactions are grandfathered except in the event of fraud.

Generally, these provisions are effective as of Jan. 1, 1982, subject to certain special elective rules. However, the special allocation authority for related party reinsurance contracts applies to contracts entered into after the date of enactment.

2. Policyholder dividends (sec. 259 of the act)

Under present law, the deduction for policyholder dividends (and certain other special deductions) is limited to $250,000 plus the amount by which gain from operations (computed without regard to these deductions) exceeds taxable investment income.

The act increases the $250,000 limit to $1 million. The limit must be allocated among members of an affiliated group of corporations and is also phased out for larger companies (between $4 million and $8 million in dividends paid). Alternatively, at the annual election of the taxpayer, the amount of special deductions is limited to the sum of 100 percent of the policyholder dividends credited to qualified pension plans, the statutory amount of $1 million (subject to the affiliated group and phaseout rules), and 77½ percent of the policyholder dividends paid by mutual companies on other than pension business or 85 percent of policyholder dividends and the special deduction for nonparticipating contracts for stock companies. These provisions apply for a 2-year period (1982–83).

3. Life insurance reserves and contract liabilities (secs. 250 and 267 of the act)

Under present law, the computation of reserves is taken into account for several purposes. First, taxpayers may revalue life insurance reserves computed on a preliminary term basis to a net level premium basis under an approximate revaluation formula (reserves for other than term insurance are increased by $21 per $1,000 insurance in force, less 2.1 percent of reserves under such contracts). Second, in computing reserves for certain contracts, taxpayers may reflect the future liability for interest (which may be guaranteed for more than 1 year) in excess of the assumed rate for such contracts. Third, life insurance companies may allocate investment yield to pension contracts on the basis of the current earnings rate or higher guaranteed rates of interest depending on whether the contracts have permanent purchase rate guarantees. Fourth, for purposes of qualifying as a life insurance company for tax purposes, present law requires that more than 50 percent of a company's total reserves must consist of life insurance reserves.

The act revises the approximate revaluation formula for preliminary term reserves by permanently reducing the revaluation from $21 to $19 per $1,000 of other than term insurance in force, for business written after Mar. 31, 1982. For 1982 through 1983, except for a special transition rule, no reserve deductions will be allowed for excess interest guaranteed beyond the close of a taxable year for guarantees made after July 1, 1982. For 1983, the act eliminates the so-called "double-dip" available under present law by providing that the amount excludable from investment yield for group pension contracts is limited to the amount actually credited to the contracts. Finally, for any taxable year ending before Jan. 1, 1985, the act provides that life insurance company status for a company will not be changed by treating reserves for group pension contracts without permanent annuity purchase rate guarantees as not being insurance reserves.

4. Menge formula (sec. 261 of the act)

Under present law, a mechanical arithmetic adjustment, commonly called the "Menge" formula, is used to compute the amount of adjusted life insurance reserves. The amount computed is then used in determining the policyholders' share of investment yield and accordingly affects the computation of a life insurance company's taxable investment income. For a 2-year period (1982–83), the act provides a "geometric" Menge formula to compute adjusted life insurance reserves for purposes of allocating investment yield to policyholders.

5. Consolidated returns (sec. 262 of the act)

Under present law, two or more affiliated domestic life insurance companies may elect to file a consolidated return. For a 2-year period (1982–83), the act provides that a "bottom-line" method of consolidation is allowed for determining consolidated life insurance company taxable income. That is, taxable income first is determined for each component member of the affiliated group and then consolidated by adding those separate company taxable incomes. Further, the Internal Revenue Service cannot disturb a bottom-line reporting position taken in a consolidated return filed for taxable years beginning before 1981 for returns (including amended returns) filed before July 1, 1982 and for taxable years beginning in 1981 for returns filed before Sept. 16, 1982.

6. Allowance of deduction for excess interest (sec. 264 of the act)

The Internal Revenue Service has ruled that excess interest credited by an insurance company with respect to certain deferred annuity contracts is a policyholder dividend subject to the statutory deduction limitation, while taxpayers have taken the position that excess interest is fully deductible as an increase in reserves for guaranteed contractual benefits.

The act allows a deduction for 100 percent of the interest credited to qualified annuities if it is guaranteed in advance, at a fixed rate or in accordance with a formula, for a period of not less than 12 months. For purposes of this deduction, an annuity contract is "qualified" if it is not a pension plan contract, involves life contingencies, is nonparticipating under State law, and provides for the payment of excess interest. A participating contract, meeting all other requirements, may also be treated as a qualified contract at the election of the taxpayer, but the interest deduction is limited to 100 percent of the permanently guaranteed rate of interest and 92½ percent for any interest credited in excess of the guaranteed rate.

Subject to certain transition rules, these provisions apply to taxable years beginning after Dec. 31, 1981.

7. Amounts received under annuity contracts (sec. 265 of the act)

Under present law, taxation of interest or other current earnings on a policyholder's investment in an annuity contract generally is deferred until annuity payments are received or amounts characterized as income are withdrawn. Amounts paid out before the annuity starting date are first a return of capital and are taxable (as ordinary income) only after investment in the contract is recovered. There is no tax penalty for withdrawals or surrenders before the annuity starting date or before a certain age.

The act provides that amounts received before the annuity starting date will be treated first as withdrawals of income earned on investments to the extent of such income, the remainder being treated as a return of capital. Likewise, loans under the contract, or amounts received upon assignment or pledging of the contract, will be treated as amounts received under the contract. These provisions apply as of Aug. 31, 1982, but do not apply to income amounts allocable to investments made before Aug. 14, 1982, to endowment of life insurance contracts (except to the extent prescribed in regulations), or to contracts purchased under qualified pension plans.

In addition, the act imposes a penalty on certain distributions from an annuity contract. The penalty will be equal to 5 percent of the amount includible in income, to the extent the amount is allocable to an investment made within 10 years of the receipt. However, the penalty will not apply to a distribution that is (1) made on or after the policyholder reaches 59½; (2) made to a beneficiary on or after death of the policyholder; (3) attributable to the policyholder becoming disabled; (4) a payment under an annuity for life or at least 5 years; (5) from a qualified pension plan; or (6) allocable to an investment before Aug. 14, 1982. Also, the penalty only applies to distributions made after Dec. 31, 1982.

8. Flexible premium contracts (sec. 266 of the act)

Under present law, gross income does not include proceeds of a life insurance contract paid by reason of the death of the insured. The act provides mandatory guidelines for determining whether a death benefit paid under a life insurance contract that provides for payment of one or more premiums not fixed by the insurer as to both timing and amount (a flexible premium life insurance contract) should be excluded from gross income. In addition to providing a life insurance benefit, such contracts can also provide benefits for guaranteed insurability, accidental death, family term coverage, or waiver of premium; they do not provide life insurance to the extent they provide any annuity benefits other than as settlement options. The guidelines contain alternative tests which a contract must meet at all times in order to be considered life insurance

11-054 O - 83 - 7

thereunder. The first test sets standards for both the amount of premiums that can be paid and the amount of pure death benefit required. The second test sets a standard for the cash value of the contract. The act also provides computational rules that must be followed for purposes of applying the guidelines, as well as special provisions for correcting errors so that a contract can meet the guideline tests. Except for some transition rules, the guidelines are applicable for flexible premium contracts issued before Jan. 1, 1984.

9. Indeterminate premium policies (sec. 263(b) of the act)

In a private letter ruling issued in June 1982, the Internal Revenue Service held, among other things, that the excess of the maximum premium chargeable over the premium actually collected should be treated as a distribution of policyholder dividends which is paid back as a premium to the company. The act provides grandfather treatment so that, for taxable years beginning before 1982, amounts that could have been charged as a premium or mortality charge, but were not, will not be included in premium income.

10. Underpayments of 1982 estimated taxes (sec. 268 of the act)

Under present law, a nondeductible penalty is imposed on underpayments of estimated taxes. The act provides that the underpayment penalty will not apply to underpayment periods ending before Dec. 15, 1982, to the extent an underpayment is created or increased by the provisions of the act affecting life insurance companies.

F. EMPLOYMENT TAX PROVISIONS

1. Independent contractors (secs. 269 and 270 of the act)

Treatment of real estate agents and direct sellers.—The act provides that salespersons who are licensed real estate agents and individuals who are direct sellers will be treated, for Federal income and employment tax purposes, as self-employed persons (and not as employees) if substantially all their remuneration is directly related to sales or other output and their services are performed pursuant to a written contract providing that they will not be treated as employees for Federal tax purposes. The provision applies to services performed after 1982.

Interim provisions relating to classification controversies.—Sec. 530 of the Revenue Act of 1978 provided that taxpayers who had a reasonable basis for not treating workers as employees in the past could continue such treatment without incurring employment tax liabilities. The provision expired on June 30, 1982.

The act indefinitely extends the interim provisions of sec. 530 of the Revenue Act of 1978 from July 1, 1982, until such time as the Congress enacts legislation concerning the classification of workers as independent contractors or employees.

Certain employment tax liabilities.—If a worker reclassification occurs under present law, the employer generally is responsible for all employment tax liabilities (income tax withholding, both the employer's and employee's share of FICA taxes, and FUTA taxes) with respect to the reclassified worker.

The act provides that an employer will be liable for 1.5 percent of wages and 20 percent of the worker's share of FICA tax that should have been withheld if the employer erroneously treated the worker as a nonemployee for income tax and social security tax purposes. These amounts are doubled if no information returns are filed. The reduced liability does not apply if the employer treats a worker as a nonemployee with intentional disregard of the law. The provision is effective on enactment, but does not apply to assessments made before Jan. 1, 1983.

2. Federal unemployment tax (FUTA) provisions

a. FUTA rate and wage base (secs. 271–275 of the act).—Under FUTA, employers are subject to a payroll tax of 3.4 percent (a permanent tax of 3.2 percent and a temporary extended benefit tax of 0.2 percent) of the first $6,000 of wages per employee per year. If a State unemployment insurance law meets requirements of Federal law, employers in that State generally receive a 2.7 percent credit against the Federal tax, for a net Federal tax of 0.7 percent.

Sixty-five percent of the revenue raised by FUTA is allocated to the Employment Security Administration Account (ESAA), and 35 percent is allocated to the Extended Benefits Account (EUCA). Upon repayment of the Federal general revenue advances to EUCA, the 0.2 percent temporary tax will be eliminated and the allocation to EUCA will be reduced to 10 percent of the revenue raised by the Federal unemployment tax.

A State that has depleted its own unemployment funds may receive Federal loans as necessary to pay regular State benefits. States that borrow funds have 2 to 3 years to repay the loan, depending on the month the loan is received. If a State does not fully repay all loans within the 2 to 3 year period, employers in the State become subject to an annual reduction in the offset credit against the gross Federal unemployment tax rate of at least 0.3 percent. This means the net Federal tax rate, currently 0.7 percent, becomes subject to annual increases of a least 0.3 percent, up to a maximum of 3.4 percent, until sufficient revenue has been raised through such increases to repay the State's entire outstanding loan balance.

There are two potential credit reductions that are in addition to the annual 0.3 percent reduction. In the fourth year, in addition to another 0.3 percent reduction, employers in the State face a reduction equal to the amount that 2.7 percent exceeds the State's average tax rate on taxable wages in the calendar year to which the reduction applies. In the fifth year and thereafter, employers face a reduction, in addition to another 0.3 percent, equal to the higher of the amount of the additional fourth year reduction or the amount that the State's 5-year benefit cost rate exceeds the State's average tax rate on taxable wages in the calendar year to which the reduction applies. (The benefit-cost rate is benefits divided by taxable wages.)

Effective Apr. 1, 1982, through Dec. 31, 1987, States must pay interest on new Federal unemployment loans that are not repaid by the end of the fiscal year in which they are obtained. The interest rate is the same rate paid by the Federal Government on State reserves in the unemployment trust fund for the quarter ending December 31 of the preceding year, but not higher than 10 percent per annum. Interest payments are credited to the General Fund of the U.S. Treasury.

Under the act, effective for remuneration paid after Dec. 31, 1982, the FUTA wage base is increased to $7,000 and the tax rate is increased to 3.5 percent. This increases the net Federal tax to 0.8 percent. In order for employers to qualify for the full 2.7 percent credit against the Federal tax, States will have to have a State unemployment tax wage base of at least $7,000.

Effective for remuneration paid after Dec. 31, 1984, the Federal tax rate is increased to 6.2 percent (a permanent tax of 6.0 and an extended benefit tax of 0.2 percent) and the credit to 5.4 percent. This will require that States could not assign to an employer a tax rate below 5.4 percent except on the basis of experience rating. However, States that, under State law in effect as of Aug. 10, 1982, allow certain specified industries to pay a non-experienced based State unemployment tax rate that is below 5.4 percent could provide for such industries to reach gradually the new 5.4 standard tax rate. Annual increases in the State unemployment tax rate for such industries could be limited to no less than 20 percent of the difference between the rate paid by an employer as of Aug. 10, 1982 and 5.4 percent.

The allocation of Federal unemployment tax revenues among accounts in the Federal trust fund is modified to provide that 60 percent of the revenue raised by the 0.8 percent tax rate (or 0.48 percentage points) will be allocated to the Employment Security Administration Account (ESAA) and 40 percent (or 0.32 percentage points) to the Extended Benefits Account (EUCA).

The act allows States to make Federal unemployment loan repayments from State trust fund accounts in lieu of further reductions in the credit against the gross Federal unemployment tax rate, provided several requirements are met. First, the State account must have sufficient funds or sufficient income to enable it to repay an amount equal to at least the sum that the credit reduction would have generated plus any advances made to the State during the year. Second, after making this repayment, the State must retain enough funds in its account to pay all State benefits for the next 3 months (from November 1). Finally, the State must have made a change in its law, after the date of enactment of the act, and after receiving the first advance, that has resulted in an increase in the solvency of its unemployment compensation system.

The act drops the additional credit reduction based on the State's previous 5-year benefit cost rate that begins in the fifth year a State is subject to annual reductions in the credit against the gross FUTA because of outstanding Federal unemployment loans. This amendment applies to a debtor State in any tax year, beginning after Dec. 31, 1982, in which the State has taken no action during the 12-month period ending on September 30 which has reduced the solvency of the State unemployment trust fund.

Effective for interest due after Dec. 31, 1982, the act permits States with high unemployment to reduce payments of interest on Federal unemployment loans to 25 percent of the amount due in any year, and thereby extend the payment of the total interest obligation over a 4-year period. (Interest would be charged on any deferred amount.) A State will be able to extend payment of interest due in any calendar year in which the State insured unemployment rate equaled or exceeded 7.5 percent during the first 6 months of the preceding calendar year.

b. Exclusion from FUTA of wages paid to certain students (sec. 276 of the act).—Under current law, wages paid to a student under age 22 who is enrolled full-time in a work study or internship program are exempted from the Federal unemployment tax (FUTA) if the work performed is an integral part of the student's academic program.

The act exempts from FUTA tax any wages paid to a student enrolled full-time in a work-study or internship program, regardless of age, for work that is an integral part of the student's academic program, effective for services performed after the date of enactment. In addition, for tax year 1983 only, the act exempts from FUTA wages paid by certain summer camps to employees who are full-time students.

c. Extension of exclusion from FUTA of wages paid to certain alien farmworkers (sec. 277 of the act).—Under the Immigration and Nationality Act, residents of foreign countries who do not intend to abandon such residency may be admitted to the United States to work for a temporary period of time during the peak agricultural crop seasons. Prior to 1982, wages paid to such alien farmworkers were excluded from Federal unemployment (FUTA) taxes.

The act extends for 2 years—from Jan. 1, 1982, to Jan. 1, 1984—the provision of prior law that excluded wages paid to certain alien farmworkers from FUTA taxes. The provision is effective on the date of enactment.

3. Extension of social security hospital insurance taxes and medicare coverage to Federal employees (sec. 278 of the act)

Under present law, Federal employees generally are not subject to social security hospital insurance taxes, nor does their employment qualify them for medicare coverage.

Under the act, Federal employment is subject to the hospital insurance portion of the FICA tax, effective for remuneration paid after Dec. 31, 1982, and the newly covered Federal employment will be used in determining eligibility for protection under medicare part A (hospital insurance). A transitional provision provides credit for additional hospital insurance quarters of coverage for certain Federal employees who perform service during and before January 1983, and who otherwise would not qualify for medicare protection even though they have made hospital insurance tax contributions based on their Federal employment.

G. EXCISE TAX PROVISIONS

1. Airport and airway taxes (secs. 279–281 of the act)

Present law imposes a 5-percent tax on domestic air passenger tickets, the revenues from which go into the general fund. In addition, present law imposes a 4-cents-per-gallon tax on gasoline used by noncommercial aviation and taxes on aircraft tires and tubes; the revenues from these taxes currently go into the Highway Trust Fund.

a. Tax provisions.—The act makes the following changes in aviation excise taxes through Dec. 31, 1987: (1) increases the domestic air passenger ticket tax to 8 percent; (2) reimposes the 5-percent tax on air freight waybills; (3) reimposes the $3 per person international departure tax; (4) increases the tax on noncommercial aviation gasoline to 12 cents per gallon; (5) imposes a 14-cents-per-gallon tax on other noncommercial aviation fuels; (6) continues the tax on aircraft tires and tubes at present rates; and (7) provides an exemption from the fuels and air passenger ticket taxes for helicopters not utilizing Federal-aid airports or the Federal aviation system where used in (a) timber operations or (b) hard mineral exploration or development.

Three modifications are made in the application of the air passenger ticket tax. First, the 6-hour layover rule is increased to 12 hours for purposes of determining whether the flight is treated as uninterrupted international travel subject only to the departure tax (i.e., not subject to the domestic ticket tax).

Second, the Secretary of the Treasury is granted the authority to waive the 225-mile zone rule if Canada or Mexico enters into a "qualified agreement" regarding the tax to be applied to persons traveling by air between the United States and that country, with the objective of eliminating double taxation of travel between the countries or within the 225-mile zone.

Third, the requirement that the ticket fare and tax be shown by trip segments is repealed, effective from the date of enactment. The requirement for separately showing the total airfare and total ticket tax is retained.

The tax changes are effective for tickets, waybills, and fuels purchased after Aug. 31, 1982.

b. Trust fund provisions.—Revenues from these aviation excise taxes are appropriated to the Airport and Airway Trust Fund, effective Sept. 1, 1982, through Dec. 31, 1987. The act also transfers the Airport and Airway Trust Fund statute to the Internal Revenue Code, effective Sept. 1, 1982, and extends the trust fund expenditure authority through Sept. 30, 1987. The trust fund expenditure purposes are updated to include the changes made in the Airport and Airway System Development Act of 1982 (title V of the act).

2. Temporary increase in cigarette excise taxes (sec. 283 of the act)

Present law (sec. 5701) imposes a manufacturers excise tax equal to $4 per thousand (8 cents per pack) on small cigarettes (i.e., cigarettes weighing no more than 3 pounds per thousand). Generally, a tax equal to $8.40 per thousand is imposed on large cigarettes, except that higher rates apply to large cigarettes that exceed 6.5 inches in length.

The act temporarily doubles the excise taxes on small and large cigarettes, effective during the period Jan. 1, 1983 through Sept. 30, 1985. The act also imposes a special floor stocks tax on cigarettes removed before Jan. 1, 1983, and held for sale on that date. The floor stocks tax is equal to the excess of the new tax rates over the lower pre-1983 rates.

3. Temporary increase in telephone excise tax (sec. 282 of the act)

Under present law (sec. 4251), the excise tax on local and long-distance telephone and teletypewriter services is 1 percent in 1982 through 1984. The tax is scheduled to expire after 1984.

The act increases the telephone excise tax to 3 percent for calendar years 1983–85, and terminates the tax after 1985.

4. Windfall profit tax provisions

a. Windfall profit tax TAPS adjustment repeal (sec. 284 of the act).—Under present law, the windfall profit tax base price of Sadlerochit oil is adjusted upward by the amount by which the Trans-Alaska Pipeline System (TAPS) tariff falls below $6.26.

Under the act, the TAPS adjustment is repealed effective for oil removed after Dec. 31, 1982.

b. Windfall profit tax on Alaska Native corporations (sec. 291 of the act).—Under present law, certain domestic crude oil is exempt from the windfall profit tax if the producer is a native corporation "organized under" the Alaska Native Claims Settlement Act (as in effect on Jan. 21, 1980).

The act clarifies this exemption by providing that certain domestic crude oil the producer of which is a corporation "organized pursuant to" the Alaska Native Claims Settlement Act (including a wholly owned subsidiary) is exempt Indian oil within the meaning of the windfall profit tax.

H. OTHER PROVISIONS

1. Exclusion from income of National Research Service Awards (sec. 285 of the act)

Amounts received as National Research Service Awards were treated, under the Revenue Act of 1978, as excludible scholarships or fellowship grants. That exclusion, as subsequently extended, was effective for awards made through 1981. The act extends the temporary exclusion from income for National Research Service Awards for 2 additional years (i.e., for awards made through 1983).

2. Annual accrual accounting method for certain partnerships (sec. 230 of the act)

Farming corporations generally are required to use the accrual method and are required to capitalize preproductive period expenses. When the restriction was first provided corporations were permitted to continue to use the "annual" accrual method and deduct currently preproductive period expenses for certain farming businesses. Under present law, if a corporation which is eligible to use the annual accrual method for a farming business transfers the business to a partnership with other corporations, the partnership is not allowed to continue to use the annual accrual method for the business.

Under the act, a partnership principally engaged in the business of growing sugarcane and consisting solely of corporations (other than personal holding companies or subchapter S corporations) is permitted to use the annual accrual method for a farming business covered by the original grandfather provision. This provision applies to taxable years beginning after 1982.

3. Certain payments to foreign government officials or employees (sec. 288 of the act)

Under present law, taxpayers cannot deduct payments to foreign government officials or employees which would be illegal under U.S. law, if U.S. law applied (sec. 162(c)).

Under the act, payments to foreign government officials or employees which are otherwise deductible will not be disallowed on grounds of illegality under U.S. law unless those payments are illegal under the Foreign Corrupt Practices Act. The provision applies to payments made after the date of enactment.

4. Debt management provisions (sec. 289 of the act)

a. Rate of interest on U.S. savings bonds.—The Secretary of the Treasury, with the approval of the President, presently may increase the investment yield on any U.S. savings bond above the current rate in any 6-month period by no more than 1 percentage point (annual rate, compounded semiannually).

The act provides that the Secretary of the Treasury, with the approval of the President, is allowed to fix the investment yield on any U.S. savings bond. The Secretary also is authorized to provide for increases and decreases in the yield on any outstanding U.S. savings bond. With this authority, however, the Secretary may not decrease the yield on any bond below the minimum yield guaranteed at the time of its issuance for the period the bond is held. This provision is effective on enactment.

b. Long-term U.S. bonds.—Bonds are defined under present law as obligations of the United States which have a maturity when issued that is longer than 10 years. The rate of interest that may be paid under present law on a bond may not exceed 4¼ percent, except that up to $70 billion in outstanding bonds with rates of interest above 4¼ percent may be held by the public.

The act provides an additional $40 billion increase in the exception from the interest rate ceiling. This action raises the exception to $110 billion. All bonds issued under the additional exception must be issued in registered form. This provision is effective on enactment.

5. Disclosure of tax returns (secs. 356–358 of the act)

a. Disclosure for nontax criminal investigation purposes.—Present law restricts the disclosure of tax returns and return information. In general, tax information may be disclosed to Justice Department personnel, for nontax criminal investigation purposes, only pursuant to the grant of an ex parte order by a U.S. district court judge (sec. 6103(i)). However, certain tax information that is received by the Internal Revenue Service from a party other than the taxpayer may be disclosed upon written request. Moreover, the IRS may disclose certain tax information on its own initiative.

The act (1) modifies the standards for the granting of an ex parte order for the disclosure of tax returns and return information and allows U.S. district court magistrates, as well as judges, to issue those orders; (2) expands the number of personnel who are permitted to request disclosure; (3) allows the disclosure of tax information, pursuant to court order, for the purpose of locating Federal fugitives from justice; and (4) provides additional authority for the IRS to disclose tax information, on its own initiative, in emergency circumstances. These provisions are effective on the day after the date of enactment.

b. Civil damages for unauthorized disclosures.—Present law provides that a person who knowingly or negligently makes an unauthorized disclosure of tax returns or return information may be sued in a civil action for damages in a U.S. district court (sec. 7217).

The act provides that if a U.S. officer or employee knowingly or negligently makes an unauthorized disclosure of tax information, the wronged party will be permitted to bring a civil action for damages against the United States (rather than against the officer or employee). The provision is effective for disclosures made after the date of enactment.

c. Disclosure for use in certain GAO audits.—The General Accounting Office (GAO) currently has access to tax information for the purpose of auditing the Internal Revenue Service, and for purposes of auditing how other Federal agencies safeguard tax information (sec. 6103(i)(6)).

The act expands the GAO access to tax information for the purpose of auditing the programs or activities of another Federal agency. The provision is effective on the day after the date of enactment.

6. Veterans organizations (sec. 354 of the act)

Under present law, a domestic post or organization of war veterans (or an auxiliary unit or society of, or a trust or foundation for, such post or organization) is tax exempt if at least 75 percent of its members are war veterans and substantially all the other members are veterans or cadets, or are spouses, widows, or widowers of such individuals, and if no part of its net earnings inures to the benefit of any private individual (sec. 501(c)(19)).

The act modifies the membership requirement to allow tax exemption for a veterans organization as long as 75 percent of its members are past or present members of the U.S. Armed Forces. Also, it allows exemption for any veterans associations founded before 1880, 75 percent of the members of which are past or present members of the U.S. Armed Forces, and the primary purpose of which is to provide insurance and other benefits to veterans and their dependents. The provision is effective on the date of enactment.

7. Amateur athletic organizations (sec. 286 of the act)

Athletic organizations may qualify for tax exemption and tax-deductible contributions if they meet the general requirements for charitable or educational organizations. Also, such organizations could qualify if organized and operated exclusively to foster national or international amateur sports competition, but only if no part of the organization's activities involve the provision of athletic facilities or equipment and no part of the net earnings of the organization inure to the benefit of any private individual.

The act allows tax-exempt status, and tax-deductible contributions, to amateur athletic organizations that conduct national or international competition in sports or support and develop amateur athletes for such competition (whether or not the organization provides facilities or equipment to its members), if no part of the organization's net earnings inures to the benefit of any private individual. As under present law, a tax deduction is not allowed if the contributor derives a substantial, direct personal benefit from the contribution. The provision is effective as of Oct. 5, 1976.

8. New Jersey general revenue sharing allocation (sec. 287 of the act)

Under present law, only taxes assessed and collected by a local government are counted toward the jurisdiction's tax effort under the general revenue sharing allocation (31 U.S.C. 1228).

The act provides that the New Jersey Franchise and Gross Receipts Taxes shall be deemed an adjusted tax of local governments for the purpose of allocating revenue sharing funds for the quarterly period beginning Oct. 1, 1982. This change will remain in effect for future quarterly payments if New Jersey amends its tax status to provide for local retention and collection.

This provision is effective for revenue sharing payments made with respect to the last quarter in calendar year 1982.

9. Relief for the Jefferson County Mental Health Center, Lakewood, Colo. (sec. 290 of the act)

Employees of a nonprofit organization are excluded from social security coverage unless the organization files with the Internal Revenue Service a certificate waiving its exemption from taxation.

The act authorizes the payment of $50,000 to the Jefferson County Mental Health Center, Lakewood, Colo., in settlement of its claims against the United States for repayment of $74,128 that the Center refunded to its employees for social security contributions after the IRS erroneously advised the Center that the contributions had been withheld incorrectly. The provision is effective on enactment.

10. Award of reasonable litigation costs where taxpayer prevails and Government position was unreasonable (sec. 292 of the act)

Attorneys fees. Under the Equal Access to Justice Act, a taxpayer who prevails in civil tax litigation in the Federal courts (other than the U.S. Tax Court) may be awarded reasonable attorneys fees and other litigation costs, unless the court finds that the position of the United States was substantially justified or that special circumstances make an award unjust.

In substitution of the existing rules, the act provides that a taxpayer who prevails in civil tax litigation in a Federal court, including the U.S. Tax Court, may be awarded reasonable attorneys fees and other litigation costs if the position of the United States was unreasonable. The maximum award is $25,000. The provision applies to civil tax litigation begun on or after Mar. 1, 1983. The provision does not apply to cases begun after Dec. 31, 1985.

Damages for delay in Tax Court. Present law provides that if a U.S. Tax Court proceeding has been instituted by a taxpayer merely for delay, the court may award damages to the United States in an amount not to exceed $500 (sec. 6673).

The act provides that if a Tax Court proceeding has been brought primarily for delay, or if the taxpayer's position in the case is frivolous or groundless, the Court may award damages to the United States in an amount not to exceed $5,000. The provision applies to Tax Court cases begun after Dec. 31, 1982.

11. Personal holding companies (sec. 293 of the act)

Under present law, a corporation actively engaged in a lending or finance business is excluded from the personal holding company tax provisions if the corporation has qualifying business expenses equal to at least 15 percent of the first $500,000 of ordinary gross income from its lending or finance business, plus 5 percent of such ordinary gross income from

$500,000 to $1 million. The term "lending or finance business" is defined to include the business of making loans with maturities of not more than 60 months.

Effective for taxable years beginning after Dec. 31, 1981, the act modifies the business expense test to require a lending or finance company to have qualifying business expenses equal to at least 15 percent of the first $500,000 of ordinary income from the lending or finance business, plus 5 percent of such ordinary gross income in excess of $500,000. Thus, 5 percent of ordinary gross income in excess of $1 million will be added to the qualifying business expense test of present law.

In addition, effective for taxable years beginning after Dec. 31, 1980, the act increases the 60-month loan maturity limitation to 144 months, and the definition of a lending or finance business is amended to include the business of making loans in indefinite maturity credit transactions.

12. Additional refunds relating to repeal of the excise tax on buses (sec. 294 of the act)

The Energy Tax Act of 1978 repealed the prior law 10-percent manfacturers excise tax on buses effective after Nov. 9, 1978. The act also contained provisions effectively repealing the tax for buses sold after Apr. 19, 1977, and before Nov. 10, 1978, if a claim for refund was filed with the Internal Revenue Service and if the tax originally collected from ultimate purchasers was reimbursed before Sept. 5, 1979.

The act extends the last date for reimbursing ultimate purchasers of buses to Dec. 31, 1982, and permits the reimbursement to occur at the same time a refund from IRS is received. The provision applies to taxpayers that filed a claim for refund before Sept. 5, 1979.

TITLE V OF TEFRA

The act includes the conference agreement reached by the House Committees on Public Works and Transportation and Science and Technoloyg and the Senate Committee on Commerce, Science and Transportation on the Airport and Airway Improvement Act of 1982. In general, the provisions of this title authorize apending for the various airport development, safety and research programs for fiscal years 1982-87.

REVENUE EFFECTS OF SPENDING REDUCTIONS

TABLE 1.—SPENDING REDUCTIONS[1] (PRELIMINARY ESTIMATES)

[In millions of dollars]

	Fiscal year—			Total
	1983	1984	1985	
Total savings	3,695	5,896	7,865	17,456
Medicare	2,879	4,430	5,998	13,307
Medicaid	275	364	502	1,141
Aid to families with dependent children (AFDC)	85	95	163	343
Child support enforcement (CSE)	92	141	151	384
Supplemental security income (SSI)	116	126	144	386
Unemployment compensation (UC)	−81	49	49	17
Debt management	329	691	858	1,878

[1] This table does not reflect the additional food stamp outlays of $184 million, and additional medicaid outlays of $111 million resulting from 2 medicare provisions over the 3-year period. Thus the total outlays savings are $17,161 million. The table reflects the savings to each of the programs identified. The minus sign (−) for 1983 in unemployment compensation represents additional outlays.

TABLE 2.—BUDGET IMPACT OF EACH PROVISION

[−means increase in outlays; figures in millions]

	Fiscal year—			Total
	1983	1984	1985	
MEDICARE				
Medicare secondary for older workers	$350	$530	$600	$1,480
80 percent radiologist/pathologist (medicaid cost of $50 million)	160	210	250	620
Elimination of nursing differential	95	110	125	330
Hospital-based physicians	63	73	84	220
Part B premium as a constant percentage of costs (medicaid cost of $61 million)	45	240	480	765

TABLE 2.—BUDGET IMPACT OF EACH PROVISION—Continued

[−means increase in outlays; figures in millions]

	Fiscal year—			Total
	1983	1984	1985	
Hospital reimbursement (medicaid savings of $280 million)	480	1,770	3,770	6,020
Elimination of private room subsidy	54	75	80	209
Single reimbursement limit for skilled nursing facilities and home health agencies	18	46	46	110
Elimination of duplicate payments for outpatient services	160	225	270	655
Audit and medical claims review	130	300	300	730
Temporary delay in periodic interim payments	750	100	−870	−20
Reimbursement of assistants at surgery	55	130	150	335
Prohibition of payments for ineffective drugs	0	0	0	0
Medicare payments to HMO's	0	0	0	0
Technical corrections	0	0	0	0
Hospice care	−3	−1	17	13
Coverage of extended care services	0	0	0	0
Percentage arrangements (not for hospital-based physicians)	15	17	20	52
Interest on overpayments	25	25	20	70
Prohibit payment for Hill-Burton care	15	17	20	52
Prohibiting payment for antiunionization activities	0	0	0	0
Lesser of cost or charges	0	0	0	0
Extend medicare proficiency exam	0	0	0	0
Access to books and records	0	0	0	0
Private sector utilization review	330	385	440	1,155
Part B enrollment	(3)	(3)	(3)	(3)
Subtitle C—Utilization and quality control peer review	15	15	20	50
HI tax for Federal employees (outlay savings)	122	163	176	461
Total medicare provisions	2,879	4,430	5,998	13,307
MEDICAID				
Copayments by medicaid recipients	45	50	56	151
Modification in lien provisions	165	180	200	545
Error rate sanctions	30	65	72	167
Coverage of disabled children at home	(3)	(3)	(3)	(3)
Technical corrections	0	0	0	0
American Samoa	−1	−1	−1	−3
Nursing home moratorium	0	0	0	0
Hospital reimbursement	20	80	180	280
AFDC impact on medicaid	16	20	25	61
Offset to last year's penalty	0	−30	−30	−60
Total medicaid provisions	275	364	502	1,141
Impact on medicaid of:				
80 percent radiologist/pathologist[1]	−15	−15	−20	−50
Part B premium[1]	−4	−19	−38	−61
AFDC				
Round AFDC benefits	9	10	10	29
Prorate AFDC benefits	13	14	14	41
Military service/AFDC	15	17	17	49
Optional job search	5	10	15	30
Prorate shelter and utilities	43	44	45	132
Error rate sanctions	0	0	62	62
Exclusion from AFDC income of certain State payments	0	0	0	0
Extend WIN demonstration	0	0	0	0
Exclude State payments to children	0	0	0	0
Technical amendments	0	0	0	0
Total AFDC provisions	85	95	163	343
Food stamp impact of AFDC provisions[2]	−39	−44	−46	−129
CSE				
Non-AFDC fees	12	16	11	39
Military allotments	7	9	10	26
Initial month of ineligibility	3	4	4	11
Reduce Federal CSE incentive funds and administrative costs	70	112	126	308
Technical amendments	0	0	0	0
Total CSE provisions	92	141	151	384

TABLE 2.—BUDGET IMPACT OF EACH PROVISION—Continued

[−means increase in outlays; figures in millions]

	Fiscal year—			Total
	1983	1984	1985	
SSI				
Prorate SSI benefits	26	28	32	86
Round SSI benefits	20	25	30	75
SSI accounting period	45	41	43	129
Phase out hold harmless	30	37	45	112
Exclude burial plots and contracts	−5	−5	−5	−15
Mandatory passthrough under SSI	0	0	0	0
Unnegotiated SSI checks	0	0	−1	−1
Total SSI provisions	116	126	144	386
Food stamp impact of SSI provisions[2]	−17	−18	−20	−55
UC				
Rounding UC benefits	0	10	19	29
Extend Reed Act	0	0	0	0
Treatment of school employees	7	8	9	24
Short time compensation	−1	−1	0	−2
Deferral of interest payment on UC loans	−87	32	21	−34
Total UC provisions	−81	49	49	17
DEBT MANAGEMENT				
Savings bonds	329	691	858	1,878

[1] Increased medicaid outlays due to changes in medicare are scored against total savings for the House, but not the Senate.

[2] Increased food stamp outlays are scored against total savings for the House, but not the Senate.

[3] Negligible cost.

Note: The estimates for each provision of outlay savings within each program (e.g. Medicare) reflect the savings to that program and not necessarily the total budget impact. If a provision has an impact upon 2 programs, it is listed twice. In addition, there is a loss in revenue under Medicare secondary for older workers of $85, $130, and $150 million for fiscal years 1983 to 1985 respectively.

TABLE 3.—BUDGET IMPACT OF PROVISIONS TO LOWER UNEMPLOYMENT COMPENSATION TAX THRESHOLDS AND TO PROVIDE FEDERAL SUPPLEMENTAL BENEFITS

[−indicates an expenditure reduction or revenue increase; + indicates an expenditure increase; figures in millions]

	Fiscal year—				Total
	1982	1983	1984	1985	
Lower unemployment compensation tax thresholds (additional revenues)	0	−763	−734	−611	−2,108
Federal supplemental benefits (additional outlays)	175	1,919	0	0	2,094
Administrative cost (additional outlays)	0	20	0	0	20
Impact on food stamps and AFDC (reduced outlays)	0	−209	0	0	−209
Total impact on budget deficit[1]	+175	+967	−734	−611	−203

[1] + means an increase in the deficit; − means a decrease in the deficit.

REVENUE EFFECTS OF TITLES II, III, AND IV

TABLE 1.—SUMMARY OF ESTIMATED REVENUE EFFECTS, FISCAL YEARS 1983–87

[In millions of dollars]

Provision	1983	1984	1985	1986	1987
Individual income tax provisions	272	3,113	3,106	3,336	3,556
Business tax provisions	5,422	13,292	16,497	28,042	40,116
Compliance provisions	3,365	8,869	8,660	10,174	11,217
Pension provisions	194	780	870	970	1,058
Insurance provisions	1,942	2,155	2,920	3,138	3,370
Employment tax provisions	1,904	3,083	3,577	2,853	2,572
Excise tax provisions	2,798	4,009	4,702	2,054	1,472
Miscellaneous provisions	−38	−37	−34	−32	−30
Total, tax provisions	15,859	35,264	40,298	50,535	63,331
Revenue gain resulting from additional IRS enforcement personnel	2,100	2,400	2,400	1,300	600
Grand total, all provisions	17,959	37,664	42,698	51,835	63,931

TABLE 2.—ESTIMATED REVENUE EFFECTS, FISCAL YEARS 1983–87

[In millions of dollars]

Provision	1983	1984	1985	1986	1987
Individual income tax provisions:					
Alternative minimum tax	(1)	659	701	741	729
Medical deduction	272	1,788	1,671	1,795	1,947
Ten percent casualty deduction floor		666	734	800	880
Total individual tax provisions	272	3,113	3,106	3,336	3,556
Business tax provisions:					
Reduction in corporate preference items	515	936	948	918	995
Investment tax credit basis adjustment	362	1,374	2,658	4,109	5,579
Limit ITC to 85 percent of tax liability	152	259	213	178	164
Accelerated depreciation—1985 and 1986			1,541	9,907	18,442
Construction period interest and taxes	555	1,179	1,206	1,084	819
Modification to pre-ERTA and safe harbor leasing rules	1,036	2,649	4,252	5,496	7,000
Changes in taxation of foreign oil extraction income	200	438	508	569	621
Limit on possessions credit	201	428	473	516	559
Private purpose tax-exempt bonds	63	261	539	748	1,076
Mergers and acquisitions	427	749	959	1,014	1,064
Accounting for completed contracts	882	2,235	2,535	2,390	2,559
Original issue discount and coupon stripping provisions	163	310	465	629	808
Targeted jobs credit	−182	−551	−591	−271	−54
Accelerated corporate tax payments	1,048	3,025	791	755	484
Total, business tax provisions	5,422	13,292	16,497	28,042	40,116
Compliance provisions:					
Withholding on interest and dividends	1,344	5,246	3,975	4,605	5,181
Other compliance provisions, including partnership audits and taxpayer safeguards[3]	2,021	3,623	4,685	5,569	6,036
Total, compliance provisions	3,365	8,869	8,660	10,174	11,217
Pension provisions	194	780	870	970	1,058
Insurance provisions	1,942	2,155	2,920	3,138	3,370
Employment tax provisions:					
Independent contractors	−117	−107	−79	−85	−92
FUTA tax	1,404	2,353	2,729	1,872	1,501

TABLE 2.—ESTIMATED REVENUE EFFECTS, FISCAL YEARS 1983–87—Continued

[In millions of dollars]

Provision	1983	1984	1985	1986	1987
Federal employees medicare tax	617	837	927	1,066	1,163
Total, employment tax provisions	1,904	3,083	3,577	2,853	2,572
Excise tax provisions:					
Airport and airway taxes[4]	817	962	1,089	1,216	1,357
Telephone tax[5]	616	1,073	1,600	730	.....
Cigarette tax [6]	1,275	1,829	1,859	−34	−13
Repeal of Trans Alaska Pipeline System adjustment[7]	90	145	154	142	128
Alaska Native Claims Settlement Corp	.....	.....	.....	.....	.....
Total, excise tax provisions	2,798	4,009	4,702	2,054	1,472
Miscellaneous provisions:					
National Research Service Awards	−8	−7	−4	−2	(1)
Annual accrual accounting method for certain partnerships	.....	.....	.....	.....	.....
Foreign Corrupt Practices Act provisions	−30	−30	−30	−30	−30
Disclosure of tax returns	.....	.....	.....	.....	.....
Veterans organizations	(2)	(2)	(2)	(2)	(2)
Amateur athletic organizations	(2)	(2)	(2)	(2)	(2)
Relief for the Jefferson County Mental Health Center	(8)	.....	.....	.....	.....
Award of certain litigation costs	(9)	(9)	(9)	(9)	.....
Personal holding companies	(2)	(2)	(2)	(2)	(2)
Additional refunds relating to repeal of the excise tax on buses	(1)	(1)	.....	.....	.....
Total, miscellaneous provisions	−38	−37	−34	−32	−30
Total, tax provisions	15,859	35,264	40,298	50,535	63,331
Revenue gain resulting from additional IRS enforcement personnel	2,100	2,400	2,400	1,300	600
Grand total, all tax provisions	17,959	37,664	42,698	51,835	63,931

[1] Negligible.
[2] Loss of less than $5 million.
[3] Additional gains in budget receipts are expected from the administration's proposal to increase IRS personnel in taxpayer compliance enforcement activities: $2.1 billion in fiscal year 1983, $2.4 billion in 1984, $2.4 billion in 1985, $1.3 billion in 1986, and $0.6 billion in 1987.
[4] The figures represent net increases, after accounting for lower income tax receipts. Additional revenues from aviation excise taxes resulting from this bill before taking account of the income tax offset are estimated at $1,089 million in 1983, $1,283 million in 1984, $1,452 million in 1985, $1,621 million in 1986, and $1,809 million in 1987.
[5] The figures represent net increases, after accounting for lower income tax receipts. Increases in general fund receipts from this tax before taking account of the income tax offset are estimated at $821 million in fiscal year 1983, $1,431 million in 1984, $2,133 million in 1985, and $973 million in 1986.
[6] The figures represent net increases, after accounting for lower income tax receipts. Increases in general fund receipts from this tax before taking account on the income tax offset are estimated at $1,700 million in fiscal year 1983, $2,439 million in 1984, $2,479 million in 1985.
[7] The figures represent net increases, after accounting for lower income tax receipts. Increases in general fund receipts from this tax before taking account of the income tax offset are estimated at $139 million in fiscal year 1983, $260 million in 1984, $285 million in 1985, $267 million in 1986, and $241 million in 1987.
[8] Increases outlays by $50,000.
[9] Increases outlays by less than $5 million.

H.R. 5133 (Mr. Ottinger with cosponsors); passed House Dec. 15, 1982.

H.R. 5133 establishes minimum domestic content requirements for motor vehicles sold in the United States. The level of domestic parts and labor required of manufacturers on a fleet average basis increases with the number of motor vehicles sold in the United States annually. Implementation of the requirements would take place over a 3-year period beginning in model year 1984. The bill contains an enforcement provision establishing penalties for failure to meet the required domestic content ratios. The penalty provided is a 12-month quota on auto and automotive parts imports by the offending manufacturer. The Commissioner of Customs is directed to take necessary actions to ensure that quota levels are not exceeded during that 12-month penalty period.

H.R. 5133 was sequentially referred to the Committee on Ways and Means on Sept. 21, 1982, for 8 working days. The Subcommittee on Trade held comprehensive hearings on all aspects of the bill over a 9-day period ending Oct. 1, 1982. While referral time made completion of Committee consideration of the bill impossible, the resultant hearing record proved useful to Members during floor debate on the bill. The House passed H.R. 5133 on Dec. 15, 1982. As of adjournment of the 97th Congress, H.R. 5133 was pending on the Senate calendar.

H.R. 5159 (Mr. Rostenkowski by request); Public Law 97-119; app. Dec. 29, 1981.

H.R. 5159, the Black Lung Benefits Revenue Act of 1981, temporarily doubles the coal excise tax on Jan. 1, 1982, to $1 per ton for underground-mined coal and 50 cents per ton for surface-mined coal, with a cap of 4 percent of the price for which the coal is sold. The tax will revert to the levels specified under prior law on Jan. 1, 1996, or, if earlier, when the Black Lung Disability Trust Fund has repaid all advances, including interest thereon, from the general fund of the Treasury.

The act modifies the computation of interest on certain amounts owed to or by the trust fund. The act amends the obligations of the fund to include certain claims that had been previously denied but subsequently approved and to exclude payments of certain retroactive lump sum benefits. The act also transfers provisions which establish the Black Lung Disability Trust Fund to the Internal Revenue Code and provides that trust fund moneys will be available to meet obligations incurred under specified provisions of the Black Lung Benefits Act, as such sections are in effect immediately after enactment.

Under a Senate floor amendment, the act amends certain of the criteria and procedures for determining whether a claimant or survivors are eligible for black lung disability benefits.

Three other tax related provisions were added by the Senate.

(1) The first Senate amendment provides for a 2-year deferral, until Jan. 1, 1984, of the effective date of the 1976 Tax Reform Act amendments to the net operating loss carryover rules in code sec. 382. (An identical provision was included in H.R. 4961, the Miscellaneous Revenue Act of 1981, as passed by the House of Representatives on Dec. 15, 1981.)

(2) The second Senate amendment requires an information return to be filed with the Internal Revenue Service in order for an agreement to qualify as a lease under the safe harbor leasing provisions of the accelerated cost recovery system enacted in the Economic Recovery Tax Act of 1981. The information return must be filed with the national office of the Internal Revenue Service not later than the 30th day after the date the agreement is executed, or Jan. 31, 1982, whichever is later. The provision applies to recovery property placed in service after Dec. 31, 1980. (A similar provision was included in H.R. 4717 as passed by the House of Representatives on Dec. 15, 1981.)

(3) The third Senate amendment includes changes to code sec. 280A, which limits the deduction of certain expenses incurred in connection with the use of a dwelling unit in a trade or business or income-producing activity of the taxpayer if the taxpayer also uses the dwelling unit for personal purposes. (Similar provisions were included in H.R. 4961 as passed by the House of Representatives on Dec. 15, 1981.) Under the Senate amendment, a taxpayer will not be treated as using a residence for personal purposes during any period the dwelling unit is rented, at a fair rental, to another person for use as that person's principal residence. New rules are provided for rentals to co-owners. The amendment also provides that a day which the taxpayer spends in the dwelling unit making repairs and performing maintenance is not a day of personal use even if other persons are present but not working. The amendment also clarifies that a taxpayer can have a principal place of business for each separate business and can deduct expenses attributable to use of a residence as a principal

place of business if the regular and exclusive use tests are met. These amendments are effective for open tax years beginning after Dec. 31, 1975.

The Senate amendment also coordinates the application of code sec. 280A with the deductions allowable under code sec. 162(a)(2) and other provisions of the Internal Revenue Code applicable when the taxpayer is away from home in the pursuit of a trade or business and provides for the Treasury to issue rules to allow Members of Congress to deduct appropriate amounts for expenses away from home.

H.R. 5159, introduced on Dec. 10, 1981, was referred jointly to the Committees on Ways and Means and Education and Labor. The Committee on Ways and Means ordered the bill favorably reported without amendment on Dec. 10, 1981. The Committee on Ways and Means reported H.R. 5159 to the House on Dec. 14, 1981. The bill was considered and passed by the House under suspension of the rules on Dec. 15, 1981. The Senate considered and passed H.R. 5159, with the amendments described above, on Dec. 16, 1981. The House agreed to the Senate amendments on Dec. 16, 1981. H.R. 5159 was signed into law by the President on Dec. 29, 1981, as Public Law 97-119.

H.R. 5238 (Mr. Waxman with cosponsors); Public Law 97–414; app. Jan. 4, 1983.

H.R. 5238, the Orphan Drug Act, was jointly referred to the Committee on Ways and Means and the Committee on Energy and Commerce. The bill was reported by the Committee on Energy and Commerce on Sept. 17, 1982.

On Sept. 23, 1982, a letter from the Committee on Ways and Means was sent to the Committee on Energy and Commerce granting permission to place the bill on the suspension calendar and also informing them that this action does not prejudice our jurisdiction over this legislation or any similar subject matter in the future.

H.R. 5238 passed the House on Sept. 28, 1982, under suspension of the rules. As passed by the House, H.R. 5238 would require the FDA to determine if a disease were rare enough within the United States so that a drug for its cure would qualify as an orphan drug. The bill would: provide a tax credit of 90 percent through 1989 for the cost of conducting certain experiments on the orphan drugs; offer exclusive marketing rights on unpatentable orphan drugs for a period of 7 years; and establish an Orphan Products Board to coordinate the activities of Federal agencies involved in drug research and regulation.

The Senate amended and passed H.R. 5238 on Oct. 1, 1982. The Senate amendment deleted the 90-percent tax credit and substituted an authorization for an appropriation of $14 million in fiscal year 1983, $18 million in fiscal year 1984, and $18 million in fiscal year 1985.

The House agreed to the Senate amendment with an amendment on Dec. 14, 1982. The House amendment provides a 50-percent elective, nonrefundable tax credit for human clinical testing expenditures necessary in obtaining the approval of the Food and Drug Administration for the commercial sale of a drug for a rare disease. The amount of the credit reduces otherwise allowable deductions or charges to capital account. The House amendment defined *rare disease or condition* to mean any disease or condition which occurs so infrequently that there is no reasonable expectation that the cost of developing and making available in the United States a drug for such disease would be recovered from U.S. sales of such drug. The credit is not available for any testing, either inside or outside the United States, conducted by corporations to which secs. 934(b) or 936 apply. All members of a controlled group of corporations would be tested as one taxpayer for purposes of the credit. The provision on the House amendment applied to qualified expenditures paid or incurred after Dec. 31, 1982, and before Jan. 1, 1988.

In addition, the House authorized grants for $4 million for 3 fiscal years to defray the cost of orphan drug development, and made other technical changes to the Senate amendment.

The Senate agreed to the House amendment on Dec. 16, 1982, and the legislation was signed into law by the President on Jan. 4, 1983, as Public Law 97–414.

H.R. 5470 (Mr. Jacobs with cosponsors); Public Law 97–473; app. Jan. 14, 1983.

As passed by the Senate, H.R. 5470 amends sec. 104 of the Internal Revenue Code to exclude from gross income damages for personal injuries or sickness whether paid as lump sums or as periodic payments. Also, the bill adds a new section to the code providing that any amount received for agreeing to assume a liability for periodic payments as personal injury damages is not included in gross income to the extent it is used to purchase an annuity or a United States' obligation to cover the liability. The assignee's basis in the annuity contract or United States' obligation must be reduced by amounts that were excluded from gross income under the new provision. The provisions of the bill would be effective for taxable years ending after 1981.

H.R. 5470 was reported favorably by the Committee on Ways and Means on Sept. 16, 1982, and passed the House on Sept. 20, 1982.

The Senate Finance Committee reported the bill on Sept. 29, 1982, with technical amendments. In addition, the bill as reported by the Senate Finance Committee, included three amendments.

(1) The reported bill provides that Hawaii's law relating to employer-maintained health insurance plans would not be preempted by ERISA, to the extent that Hawaiian law in effect on Jan. 1, 1977, does not relate to matters thoroughly regulated under ERISA, and provided Hawaii does not attempt to impose tax liability on insurance premiums or benefits.

(2) The reported bill includes a provision extending certain tax provisions to American Indian tribal governments on the same basis as such provisions apply to States. The amendment would (a) grant a deduction from Federal income tax for taxes paid; (b) provide that charitable contributions to Indian tribal governments would be deductible for income, estate, and gift tax purposes; (c) exempt Indian tribal governments from a variety of excise taxes (including the tax on special fuels, the manufacturers' excise taxes, and the tax on the use of certain highway vehicles); and (d) provide an income tax exemption for certain governmental obligations, subject to special limitations regarding the tax treatment of industrial development bonds issued by an Indian tribal government.

(3) The reported bill provides that certain "difficulty of care payments" made to a taxpayer for his care of a handicapped foster child (under the age of 19) are excluded from income. "Difficulty of care" payments are payments in addition to basic payments for the care of a foster child and are made as compensation for providing the additional care required by reason of a child's handicap.

The bill as reported by the Senate Finance Committee, passed the Senate on Oct. 1, 1982, with amendments. One Senate amendment revises certain taxes due to the Virgin Islands on Virgin Islands source income. The amendment would change the tax on non-Virgin Islands recipients of certain Virgin Islands source passive income to 10 percent when the recipient is a U.S. individual or corporation and imposes a corresponding withholding obligation on the Virgin Islands payor of such income. The amendment would allow the Virgin Islands Government further to reduce this 10 percent rate at its discretion. This amendment is identical to H.R. 7093 as it passed the House. (H.R. 7093 was favorably reported by the Senate Finance Committee on Oct. 1, 1982, with amendments relating to the Social Security Disability Insurance Program).

Another Senate amendment extends the highway excise taxes and the Highway Trust Fund for 1 year, until Oct. 1, 1985, permits expenditures out of the Trust Fund until Oct. 1, 1986, and extends the exemption from fuels taxes for certain taxicabs for 1 year (through Dec. 31, 1983).

An amendment was adopted by the Senate limiting the definition of Indian tribal government in Alaska to include only the Metlakatia Indian Community.

An amendment was adopted by the Senate relating to Hawaiian law in effect on Jan. 1, 1976 (rather than Jan. 1, 1977, as in the reported bill), for purposes of ERISA preemption of Hawaii prepaid health care laws.

The House concurred in the Senate amendment to the bill, as passed by the House with an amendment on Dec. 13, 1982. The House amendment made several technical changes with respect to the Senate amendments concerning periodic payment provisions and the exemption from tax of certain foster care payments. The House amendment also deleted from the Senate amendment provisions concerning proposed extensions of the Highway Trust Fund and withholding on Virgin Islands payors, in light of pertinent legislation moving independent of H.R. 5470. Finally, the House amendment made miscellaneous changes to the Senate amendment with regard to the preemption exemption for the Hawaii Prepaid Health Care Act, and included a new provision clarifying Federal and State responsibilities under ERISA involving the regulation of multiemployer health trusts.

The Senate requested a conference on the bill as amended, on Dec. 16, 1982. The House agreed to a motion to insist on its amendment and agreed to go to conference on Dec. 18, 1982.

The conference agreement followed the House bill with respect to the exclusion from gross income for certain periodic damage payments, the exclusion from gross income of amounts received as reimbursement of foster parents and difficulty of care payments, the waiver of preemption in the case of the Hawaiian health statute, the waiver of preemption in the case of certain multiple employer welfare arrangements, the reduction in income tax rate on Virgin Islands source income and the extension of the Highway Trust Fund taxes. The conference agreement followed the

Senate amendment with modifications and clarifications with respect to the tax treatment of transactions involving certain Indian tribal governments.

The conference report was filed and approved in both the House and Senate on Dec. 21, 1982. H.R. 5470 was signed into law by the President on Jan. 14, 1983, as Public Law 97-473.

H.R. 5573 (Mr. Stark with cosponsors); reported to the Senate Oct. 1, 1982.

H.R. 5573, the Computer Equipment Contribution Act of 1982, was reported to the House by the Committee on Ways and Means on Sept. 17, 1982, and passed the House on Sept. 22, 1982. The bill provides a special rule for charitable contributions, made by corporations in 1983, of certain newly manufactured computers to primary or secondary schools for use directly in the education of students. For qualifying equipment the deduction equals the sum of the taxpayer's basis in the donated property plus 50 percent of the difference between the property's fair market value and the basis, but not to exceed twice the basis amount.

On Oct. 1, 1982, the Senate Finance Committee favorably reported H.R. 5573 with amendments. H.R. 5573, as ordered reported, was amended to include among eligible recipients, libraries and museums, and provided that a computer company may make contributions for any single taxable year beginning in 1983, 1984, or 1985. In addition, the Senate Finance Committee provided that the maximum allowable deduction for qualifying equipment may not exceed 150 percent of the taxpayer's basis.

The bill, as reported by the Senate Finance Committee, also included an amendment making permanent a 1 percent rate for determining a bank's deduction for bad debts under the percentage of outstanding loan methods, effective for taxable years beginning after 1982.

As of adjournment of the 97th Congress, H.R. 5573 was pending on the Senate calendar.

H.R. 6055 (Mr. Rostenkowski and Mr. Conable); Public Law 97-354; app. Oct. 19, 1982.

H.R. 6055, the Subchapter S Revision Act of 1982, simplifies and modifies the tax rules relating to eligibility for subchapter S status and the operation of subchapter S corporations. This is accomplished by removing eligibility restrictions that appear unnecessary and by revising the rules relating to income, distribution, etc., that tend to create traps for the unwary. The principal changes from present law made by the act are summarized below.

ELIGIBILITY

With respect to initial and continued eligibility of a corporation for subchapter S treatment, the act makes the following changes:

(1) The number of permitted shareholders is increased from 25 to 35;

(2) Difference in voting rights in common stock will not violate the one-class-of-stock requirement;

(3) The present law rule which results in termination of an election if the corporation derives more than 80 percent of its gross receipts from sources outside the United States is repealed;

(4) The present law rule which automatically terminates a corporation's subchapter S election if more than 20 percent of a corporation's gross receipts for any taxable year is passive investment income is eliminated for corporations which do not have subchapter C accumulated earnings and profits at the close of the taxable year, and is modified for corporations with subchapter C accumulated earnings and profits by raising the 20 percent test to 25 percent, by imposing a corporate level tax on the excess passive income, and by terminating the election only where the corporation has excess passive income for 3 consecutive years; and

(5) A person who becomes a shareholder of a subchapter S corporation after the initial election of subchapter S status will not have the power to terminate the election by affirmatively refusing to consent to the election. Accordingly, the new shareholder will be bound by the initial election until the election is otherwise terminated.

ELECTIONS, REVOCATIONS, AND TERMINATIONS

The act provides that an election made on or before the 15th day of the 3rd month of the taxable year if all persons who held stock in the corporation during the preelection portion of that year were individuals, estates, and qualified trusts, and if all persons who held stock in the corporation at any time during the year, up to the time the election is made, consent to the election. If these requirements are not met, or if the election is made later than the 15th day of the 3rd month of the taxable year, it will not be effective until the subsequent taxable year.

An event occurring during the taxable year which causes a corporation to fail to meet the definition of an eligible corporation will terminate the election as of the day on which the event occurred (rather than as of the 1st day of the taxable year in which the event occurred as under present law). To minimize the effect of an inadvertent termination, the act provides that the Internal Revenue Service may waive the terminating event so that the corporation may continue to be a subchapter S corporation notwithstanding that event.

The act provides that an election can be revoked by those shareholders holding a majority of the corporation's voting stock (as contrasted with the current rule which requires all shareholders to consent to a revocation). The prior law rule allowing a revocation filed during the 1st month of the taxable year to be effective for that entire taxable year is modified so that such a retroactive revocation may be filed on or before the 15th day of the 3rd month of the taxable year.

PASSTHROUGH OF INCOME, ETC.

The act provides that the character of items of income, deduction, loss, and credits of the corporation will pass through to the shareholders in the same general manner as the character of such items of a partnership passes through to partners. Thus, for example, such items as tax-exempt interest, capital gains and loss, and foreign income taxes will pass through and retain their character in the hands of shareholders.

As is the case under prior law with respect to losses, income will be passed through and allocated to shareholders on a per-share, per-day basis.

SELECTION OF TAXABLE YEAR

Under the act, rules generally similar to those applicable to partnerships will apply to the selection of a taxable year for a subchapter S corporation. The taxable year of a corporation which makes a subchapter S election will be required to be either the calendar year, or any other accounting period for which the corporation establishes a business purpose to the satisfaction of the Treasury Department. These rules also apply to corporations currently operating under subchapter S. However, a corporation with a subchapter S election in effect on Dec. 31, 1982, can continue its current taxable year so long as 50 percent or more of the outstanding stock in the corporation on that date continues to be owned by the same shareholder. For purposes of this transitional rule, transfers of stock pursuant to certain existing agreements, by gift to family members, or through inheritance will not be considered changes in ownership.

CARRYFORWARD OF LOSS

Under the act, a subchapter S shareholder is entitled to carry forward a loss to the extent that the amount of the loss passed through for the year exceeds the aggregate amount of the basis in this subchapter S stock and loans to the corporation. The loss carried forward can be deducted only by that shareholder if and when the basis in his or her stock of, or loans to, the corporation is restored.

DISTRIBUTIONS

The rules relating to distributions from subchapter S corporations are extremely revised by the act.

Under the new rules, a corporation will not have earnings and profits attributable to any taxable year beginning after the date of enactment if a subchapter S election is in effect for that year. For corporations with no earnings and profits, the amount of the distribution (generally cash plus fair market value of property) will be tax-free and will reduce the shareholder's basis in his or her stock. To the extent that the amount of the distribution exceeds the amount of the basis in the stock, capital gains generally will result.

For corporations with accumulated earnings and profits, the distribution will be treated as a distribution by a corporation without earnings and profits to the extent of the shareholder's portion of the undistributed amount of subchapter S gross income less deductible expenses (an "accumulated adjustment account"). Any amount in excess of the accumulated adjustment account will be treated under the usual corporate rules, first as a distribution out of accumulated earnings and profits to the extent thereof.

Under the act, both taxable and nontaxable income and deductible and nondeductible expenses, respectively, will serve to increase and decrease the subchapter S shareholder's basis in his or her stock of, and loans to, the corporation. These rules are generally analogous to those provided for partnerships. Also, unlike present law, basis will be restored to debt obligations as well as stock. Restoration of basis will be made first to debt (to the extent of prior reductions) and then to stock. Under the act, gain will be recognized by a subchapter S corporation upon nonliquidating distributions of appreciated property.

FRINGE BENEFITS

Under the act, rules similar to the partnership tax rules will apply to employee fringe benefits. For this purpose, persons owning 2 percent or more of the corporate stock will be treated as partners.

TREATMENT OF TRANSACTIONS BETWEEN CORPORATIONS AND RELATED PARTIES

Under the act, amounts accruing to any cash-basis shareholder owning 2 percent or more of the corporation's stock will be deductible only when paid.

ADMINISTRATIVE PROVISIONS

The act provides that the items of subchapter S income, deductions, and credits will be determined in audit and judicial proceedings at the corporate level rather than separately with each shareholder. Shareholders are to be given notice of, and the opportunity to participate in, Internal Revenue Service proceedings with the corporation.

EFFECTIVE DATE

The act is generally effective for taxable years beginning after Dec. 31, 1982. The new passive income rules are effective for taxable years beginning after Dec. 31, 1981.

LEGISLATIVE BACKGROUND

The bill was favorably reported by the Committee on Ways and Means to the House on Sept. 16, 1982. H.R. 6055 passed the House without amendment on Sept. 20, 1982.

H.R. 6055, as passed by the House, was reported favorably by the Senate Finance Committee on Sept. 29, 1982, with amendments. The bill as amended, passed the Senate with no further amendments on Sept. 30, 1982. On Oct. 1, 1982, the House concurred in the Senate amendments to H.R. 6055.

H.R. 6055 was signed into law by the President on Oct. 19, 1982, as Public Law 97-354.

H.R. 6056 (Mr. Rostenkowski); Public Law 97-448; app. Jan. 12, 1983.

H.R. 6056, the Technical Corrections Act of 1982, contains technical, clerical, conforming, and clarifying amendments to provisions enacted by the Economic Recovery Tax Act of 1981, the Tax Equity and Fiscal Responsibility Act of 1982, and certain other tax legislation. These amendments were developed as a result of a review of the application of the tax law changes made by the tax legislation, taking into account comments submitted to the committee from the Treasury Department, the Internal Revenue Service, the staff, tax practitioners, and others from the public. In addition to written statements submitted to the committee, the committee received public testimony on H.R. 6056 as introduced. The committee approved several amendments as a result of the testimony and comments received, and on Sept. 8, 1982, the bill was reported to the House by the Committee on Ways and Means. H.R. 6056 passed the House on Sept. 14, 1982.

The Senate Finance Committee included a number of additional amendments in the bill reported to the Senate on Sept. 28, 1982, including amendments to both tax and spending reduction provisions of the TEFRA of 1982. The committee amendments and three unprinted amendments were agreed to by the Senate on Sept. 30, 1982. Two of the unprinted amendments change provisions of the TEFRA of 1982 and the third amends sec. 5701 of the Internal Reveue Code.

The Senate also agreed to S. Res. 489 on Sept. 30, 1982, making technical corrections in the engrossment of the Senate amendments to H.R. 6056.

On Dec. 13, 1982, the House agreed to a number of the Senate amendments, disagreed to others, and asked for a conference. The conference report was filed and agreed to in the House on Dec. 21, 1982, and the Senate on Dec. 22, 1982. H.R. 6056 was signed by the President on Jan. 12, 1983, as Public Law 97-448.

The Act is divided into three general titles. The first title covers technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. The second title covers amendments to the Crude Oil Windfall Profit Tax Act of 1980, and the third title covers amendments to the Installment Sales Revision Act of 1980, the Tax Equity and Fiscal Responsibility Act of 1982, and certain other tax legislation.

H.R. 6094 (Mr. Gibbons); Public Law 97-456; app. Jan. 12, 1983.

H.R. 6094 was reported to the House amended on Apr. 29, 1982. The bill combines three separate agency authorizations of appropriations under the jurisdiction of the Committee on Ways and Means, and makes certain changes in the administrative authorities of the three agencies.

For the U.S. International Trade Commission (ITC), the bill authorizes appropriations of $19,737,000 for fiscal year 1983 and requires that ITC be reimbursed by other agencies for studies requested of the ITC by such agencies; provides authority to the Chairman of ITC to accept gifts, including reimbursement for travel.

For the Customs Service, the bill authorizes $568,801,000 for fiscal year 1983. This amends the authorization level set forth in the bill as introduced and increases by $38,277,000 the amount requested for Customs in President Reagan's budget. This authorization includes funds for the transfer of functions of the Bureau of Alcohol, Tobacco, and Firearms to the Customs Service. The bill also was amended to remove the overtime pay limit or "cap" for Customs inspectors. H.R. 6094 further authorizes appropriations to reflect an automatic salary supplemental and prohibits any acceleration in the current system of collecting customs duties on commercial transactions.

For the U.S. Trade Representative (USTR), the bill authorizes $10,100,000 for fiscal year 1983. The bill authorizes appropriations to reflect an automatic salary supplemental and provides certain standard administrative authorities to the agency.

On June 16, 1982, H.R. 6094, as amended by the committee, was passed by the House.

On May 20, 1982, the Senate Finance Committee reported to the Senate S. 2555, an identical bill to H.R. 6094, except for the following differences: (1) an authorization level for the U.S. Customs Service of $530,524,000; (2) no provisions on the collection of estimated duties or overtime pay with respect to the U.S. Customs Service; (3) an authorization level of $11,100,000 for the USTR; and (4) a provision establishing a third Deputy USTR with ambassadorial rank.

On Sept. 30, 1982, the Senate passed H.R. 6094, striking out all after the enacting clause and substituting the provisions of S. 2555, as reported, with a committee amendment providing an authorization level for the U.S. Customs Service of $564,224,000.

On Dec. 22, 1982, both Houses passed a conference report in which the House concurred in the Senate amendments to H.R. 6094. The President signed the bill into law on Jan. 12, 1983, as Public Law 97-456.

H.R. 6181 (Mr. Pickle with cosponsors); reported to House May 26, 1982.

H.R. 6181 was reported to the House amended on May 26, 1982. The bill would provide adjustment benefits, vocational training and waiver of overpayments for individuals terminated from the disability program; strengthen the reconsideration process by providing for the earlier introduction of evidence of record, and provide for more uniformity in decisionmaking at all levels of adjudication.

PROTECTION FOR TERMINATED DISABILITY BENEFICIARIES

H.R. 6181 contains a number of provisions which are designed to protect social security and SSI beneficiaries whose disabilities are terminated by providing some additional benefits and job services which will help to avoid severe financial hardships and ease the adjustments they will have to make due to leaving the benefit rolls. These provisions would—

(1) Permit a social security disability beneficiary whose benefits have been terminated to elect to have benefits continue until a reconsideration

determination is made (repayment would be required if the termination is upheld);

(2) Provide, through calendar year 1984, an additional 4 months of "adjustment benefits" in cases where social security or SSI benefits have been terminated due to medical recovery for beneficiaries who have been on the rolls for at least 36 months prior to termination;

(3) Not count as overpayments, through calendar year 1984, benefits paid to disabled social security and SSI disabled beneficiaries for any months prior to receipt of notice of termination on account of medical recovery; and

(4) Establish a temporary vocational rehabilitation program in fiscal years 1983–84 to provide evaluation and job placement services to social security disability beneficiaries whose benefits have been terminated due to medical recovery.

STRENGTHENING THE RECONSIDERATION PROCESS

The appeals procedure—initial decision, reconsideration and hearing—is specifically spelled out in the law. Existing law is changed by providing that new evidence with respect to a previously filed application may not be entered into the record after the reconsideration decision unless the ALJ determines the evidence could not have been made available at the reconsideration level. The closing of the record would only be applicable in termination cases where there is a face-to-face evidentiary hearing. Such a hearing procedure is required by Jan. 1, 1984. State agencies that do not wish to carry out this function can elect to have it done by Federal employees.

An individual who wishes to introduce such new evidence would have the option of having the case remanded to the State agency for incorporation into the record or of going directly to an ALJ hearing. Evidence of a new impairment or a worsening of the impairment would be admissible at the ALJ level. Individuals requesting reconsideration shall be informed both orally and in writing of the provisions of this requirement and shall be advised that they may wish to retain an attorney or other representative to assist them during the reconsideration.

After an initial determination of ineligibility for disability benefits, a claimant will have 180 days in which to request a review at the reconsideration level as opposed to 60 days under present law.

UNIFORMITY OF DECISIONMAKING

H.R. 6181 contains several provisions which are designed to promote uniformity and consistency of disability decisionmaking at all levels of the adjudicative process by—

(1) Requiring the review of 15 percent of ALJ allowances in fiscal year 1982 and 25 percent in each of fiscal years 1983–87, requiring review of State agency denials as well as allowances before benefits may be paid;

(2) Modifying preadjudicative review requirements of State agency decisions so as to require that after 1982 one-sixth of all determinations reviewed be denials;

(3) Requiring the same criteria to be used to make disability determinations at all adjudicative levels;

(4) Including in the law an explicit statement as to how allegations of pain are to be evaluated in the disability adjudication process.

MISCELLANEOUS CHANGES

H.R. 6181 contains several other provisions affecting the social security and SSI disability programs. These include—

(1) Automatically revising, based on increases in average earnings levels, the earnings guidelines for determining whether a person ins engaging in substantial gainful activity and for determining what constitutes a month of trial work for a person who returns to work despite an impairment;

(2) Making clear that social security benefits may not be paid until a final determination is made on an application for benefit by including an explicit prohibition against interim payments in the law;

(3) Improving the disability offset provision by correcting certain unintended effects of 1980 and 1981 legislation and by making the provision easier to administer;

(4) Revitalizing the vocational rehabilitation program for disabled social security and SSI beneficiaries by making a number of changes, including expanding the definition of reimbursable State agency costs and requiring SSA to experiment to determine how vocational rehabilitation services can best be provided to beneficiaries; and

(5) Providing a specific statement in the law that hearings conducted at the ALJ level shall be conducted under the provisions for adjudication outlined in the Administrative Procedure Act and that the ALJ conducting such hearing shall be appointed pursuant to its provisions.

The provisions relating to court remands and the qualifying experience of staff attorneys for ALJ positions were stricken from the bill because of the jurisdictional concerns of the Judiciary and Post Office and Civil Service Committees, respectively.

At the adjournment of the 97th Congress, H.R. 6181 was pending in the House.

H.R. 6198 (Mr. Kastenmeier); Public Law 97–215; app. July 13, 1982.

H.R. 6198 extends until July 1, 1986, the so-called "manufacturing clause" of the copyright law contained in sec. 601(a) of title 17 of the United States code. Present law provides for expiration on July 1, 1982. The manufacturing clause restricts the importation of copyrighted nondramatic, literary materials published in English by American domiciled authors. Under the clause, such materials must be published in the United States or Canada in order to receive full copyright protection.

H.R. 6198 was sequentially referred to the Committee on Ways and Means on May 19, 1982, for consideration of its relationship to customs revenues and trade agreements. It passed the House without amendment on June 15, 1982. The bill was received in the Senate on June 15, 1982 and passed on June 30, 1982. A veto message was received from the President on July 12, 1982, and was overridden by both Houses on July 13, 1982, whereupon it became Public Law 97–215.

H.R. 6211 (Mr. Anderson with cosponsors); Public Law 97–424; app. Jan. 6, 1983.

H.R. 6211, the Surface Transportation Assistance Act, as it passed the House on Dec. 7, 1982, contained authorizations for increased spending on highway programs for the period fiscal years 1983 through 1986. On the House floor, the provisions of H.R. 7368 were offered by the Committee on Ways and Means as an amendment to H.R. 6211 in order to provide a revenue title for the bill (see H.R. 7368).

The Senate passed H.R. 6211 on Dec. 21, 1982, with amendments approved on the Senate floor and by the Senate Finance Committee, the Senate Environment and Public Works Committee, the Senate Commerce Committee, and the Senate Banking Committee.

The bill, as reported by the conference committees and as passed by the Congress, contained authorizations at increased levels for highway and highway safety programs and urban and rural mass transportation programs for fiscal years 1983 through 1986; provisions relating to commercial motor vehicle safety, including length limitations; provisions concerning State recreational boating programs, reforestation expenditures, fisheries, ocean dumping, and the airport and airway development programs. Title V of the bill contained the Highway Revenue Act of 1982 which revised and extended the highway-related user taxes and the Highway Trust Fund through Sept. 30, 1988. This title also contained a number of other revenue provisions added by the Senate Finance Committee and agreed to by the conferees, including an extension of Federal supplemental unemployment compensation benefits, and provisions excluding certain home energy assistance from income under the AFDC and SSI programs. H.R. 6211 was signed into law by the President on Jan. 6, 1983, as Public Law 97–424.

Title V contains the following provisions:

HIGHWAY-RELATED TAX CHANGES (SUBTITLE B)

Gasoline tax and other fuel taxes

The bill increases the gasoline tax from 4 cents to 9 cents per gallon, effective Apr. 1, 1983. Similar increases are provided for the taxes on diesel fuel, special motor fuels, and motorboat fuels. The present law exemptions from these taxes are continued for buses, State and local governments, nonprofit educational institutions, and farming use. The exemption for off-highway business use, which is currently 2 cents, is extended to the full tax. A new exemption from the tax is provided for 85 percent or more alcohol fuels from sources other than petroleum or natural gas. Taxicabs are provided a 4-cent exemption through Sept. 30, 1984, and the conditions under which the exemption is provided are expanded, for 1983, to include jurisdictions where ride-sharing is prohibited by local law.

Gasohol is exempt from 5 cents of the 9-cent tax. The 40-cent-per-gallon income tax credit for alcohol fuels and the 40-cent tariff on imported alcohol fuels are both increased to 50 cents. The gasohol rules apply through 1992.

The time for payment of the gasoline tax is increased by 5 days for independent refiners and for persons other than those who produce more than 1,000 barrels of crude oil per day.

Ground fertilizer applicators are given the same treatment as aerial applicators in applying for refunds of the tax for off-highway use.

Tires, tread rubber, and innertubes

The tax on highway tires, currently 9.75 cents per pound, is converted to a graduated tax based on weight. Tires 40 pounds or less, which include ordinary passenger car tires, are exempt. The tax will be 15 cents for each pound over 40 pounds and not over 70 pounds, $4.50 plus 30 cents for each pound between 70 and 90 pounds, and $10.50 plus 50 cents for each pound over 90 pounds. The taxes on nonhighway tires, laminated tires, tread rubber and innertubes are repealed. These changes are effective Jan. 1, 1984.

Lubricating oil

The present law tax on lubricating oil is repealed, effective on Jan. 7, 1983.

Truck-related taxes

The 10-percent tax on trucks and trailers whose gross vehicle weight exceeds 10,000 pounds is increased to 12 percent, and the weight thresholds are increased to 33,000 pounds for trucks and 26,000 pounds for trailers. The tax is converted from a manufacturers tax to a retail tax. Roadrailer trailers (but not piggyback trailers) are exempt from the tax. The present law tax on truck parts is repealed. These provisions are effective on Apr. 1, 1983, for tax increases and on Dec. 2, 1982, for tax reductions.

Heavy vehicle use tax

The heavy vehicle use tax, currently $3 per 1,000 pounds for vehicles whose gross vehicle weight exceeds 26,000 pounds (a tax of $240 for an 80,000-pound vehicle), is converted to a graduated tax, effective July 1, 1984. The maximum tax is increased to $1,600 on July 1, 1984, $1,700 on July 1, 1986, $1,800 on July 1, 1987, and $1,900 on July 1, 1988. There is a 1-year delay of this phasein for owner-operators with five or fewer trucks. If a truck is retired from service during the year because of accident or theft, the use tax will be refunded on a pro rata basis. There is also an exemption for trucks used on highways for 5,000 miles or less during the year.

Motor carrier operating rights

The basis adjustment provided in the Economic Recovery Tax Act of 1981 for motor carrier operating rights where stock is acquired by a corporate purchaser is extended to individual purchasers.

Sunset provision

All the highway-related user taxes and exemptions from these taxes expire on Oct. 1, 1988.

Floor Stock Provisions (Subtitle C)

The act provides for floor stock taxes on those items where the rate of tax is increased, effective on the date that the rate increase is effective. Provisions for floor stock refunds are also included for tax-repealed articles held in inventory and not sold before Jan. 7, 1983, including consumer purchases after Dec. 2, 1982, and before Jan. 7, 1983.

Trust Fund Provisions (Subtitle D)

The Highway Trust Fund is extended 4 years, through Sept. 30, 1988, and its provisions are revised and transferred to the Internal Revenue Code. These revisions include clarifying changes to the expenditure purposes of the fund and modifications to the antideficit provisions governing the fund. In addition, a new Mass Transit Account is established in the trust fund, financed by 1 cent of the 9-cents-per-gallon tax on fuels, for making capital expenditures authorized under sec. 21(a)(2) of the Urban Mass Transportation Act. Conforming changes are also made to transfer all revenue from the motorboat fuels taxes into the Land and Water Conservation Fund and the National Recreational Boating Fund; the maximum amount that can be transferred annually to the Boating Fund is increased from $20 million to $45 million and the limit on the fund's balance is increased accordingly.

Other Revenue and Miscellaneous Provisions

Normalization method for public utility property

Sec. 541 restates and makes more specific the normalization rules, for public utility rate-making purposes, relating to the investment tax credit, accelerated depreciation, and accelerated cost recovery. Special transition rules are provided to preclude the loss of eligibility for these investment incentives with respect to rate orders entered into prior to Mar. 13, 1980, affecting three California utilities.

To obtain relief under these transition rules, a portion of the tax benefits would have to be repaid to the Treasury over a 2-year period generally beginning June 30, 1983. The portion to be repaid would be limited to the tax benefits which were actually flowed through to consumers too rapidly. The remaining portion of the tax benefits, which would otherwise have to be repaid, will be eligible for protection under the transition rule only if the taxpayers enter into closing agreements with the Internal Revenue Service, generally before July 1, 1983. The Internal Revenue Service would pay no interest on refunds due to the utilities with respect to amounts previously repaid to the Treasury.

Tax return rules

Sec. 542 modifies the income tax filing requirement for dependents having gross income of $1,000 or more during the year to specify that no return is required if the individual's only income is a State grant of $1,000.

Deduction for conventions on cruise ships

Sec. 543 permits a business expense deduction for the cost of attending conventions, seminars, and other similar meetings held on a U.S.-flag cruise ship, but only in the amount of $2,000 per taxpayer per year ($1,000 in the case of a married individual filing separately), and only if all ports of call are in the United States or U.S. possessions, and the taxpayer complies with certain reporting requirements.

Energy credit

Sec. 546 extends the 10 percent business energy credit to certain modifications of chlor-alkali electrolytic cells for tax years 1981 and 1982.

Tax-exempt dividends of regulated investment companies

Sec. 547 expands the class of tax-exempt obligations, the interest on which can be passed through as tax-exempt interest to owners of regulated investment company (mutual fund) shares. The provision permits obligations, the interest on which is tax-exempt by virtue of provisions of law (in effect on the date of enactment) that are outside the Internal Revenue Code, to enjoy the mutual fund passthrough treatment. These include obligations described in sec. 11(b) of the Housing Act of 1979 and obligations of Puerto Rico and the Virgin Islands. In addition, student loan bonds exempt under sec. 103(a)(2) are to be eligible for passthrough treatment. (Because H.R. 5470 was signed into law after H.R. 6211, this provision was unintentionally removed from the Internal Revenue Code because of inconsistent alphabetical redesignations of subsecs. of sec. 102. A technical correction will be necessary to correct this error.)

Additional weeks of Federal supplemental compensation

The Federal supplemental compensation (FSC) program provides additional weeks of unemployment compensation to individuals who have exhausted their regular State benefits and any extended benefits to which they were entitled. As originally enacted, the FSC program provided a maximum of 6, 8, or 10 weeks of benefits depending on the State in which the individual claimed the benefits. This act increases the maximum number of weeks of FSC benefits to 8, 10, 12, 14, or 16 weeks.

Exclusion of home energy assistance from income under SSI and AFDC

In the SSI and AFDC programs, the monthly payment to each recipient is determined by subtracting that person's other income from a specified assistance standard. The SSI and AFDC statutes specify certain limited types of income which are not to be counted in making these determinations. This act adds to the list of items not counted as income, any assistance in cash or in kind if it is based on the need for assistance with home energy costs and is furnished by a home heating oil or gas supplier or by a utility company (including a municipal utility) which provides home energy. Assistance of this type would also be excluded from income if it is in-kind assistance. In the case of the AFDC program, the exclusion provided by the act would be optional with each State.

H.R. 6369 (Mr. Ford of Tennessee); reported to House May 25, 1982. (See P.L. 97-248 (H.R. 4961) for similar action.)

H.R. 6369, the Federal Supplemental Unemployment Compensation Act of 1982, was reported to the House by the Committee on Ways and Means on May 25, 1982. As reported the bill provides for a maximum of 13 additional weeks of unemployment compensation in States with high unemployment for jobless workers who have exhausted all unemployment benefits. It contains amendments to the aid to families with dependent children (AFDC) program designed to provide a financial incentive for AFDC recipients to find employment and continue working. In addition, the bill lowers the income thresholds limiting the inclusion of unemployment benefits in adjusted gross income for income tax purposes.

ADDITIONAL WEEKS OF UNEMPLOYMENT COMPENSATION

Unemployed workers who exhaust their State unemployment compensation benefits and Federal-State extended benefits would be provided additional weeks of unemployment compensation equal to one-half of the number of weeks they received State benefits. No one, however, could receive more than 13 additional weeks of benefits. These additional weeks of benefits would be payable in States where, due to high unemployment, the extended benefit program is triggered on.

There would be no additional eligibility requirements for receipt of the additional benefits provided under H.R. 6369. An unemployed worker who has exhausted his or her State and extended benefits, whose benefit year ended on or after Jan. 1, 1982, and who continues to meet all requirements for receipt of State and extended benefits, would be eligible to receive the additional benefits if the extended benefit program is triggered on in the State.

The program would be in effect from date of enactment until Sept. 30, 1983. The costs of the additional benefits would be financed from Federal general revenues.

AFDC WORK INCENTIVE AMENDMENTS

In order to provide a financial incentive for AFDC recipients to find employment and continue working, H.R. 6369 would increase the "earned income disregards" in the AFDC program. Specifically, the bill would require States to disregard the following amount of *earnings* in determining a family's monthly AFDC benefit: the first $50 of earnings, 20 percent of gross earnings (up to a maximum of $175), child care costs (up to a maximum of $160 per child) and one-third of remaining earnings. The $50 and one-third disregards would be applied in determining a family's AFDC benefit *only* if the family meets the State income eligibility requirements without the application of these disregards. There would be no time limitation on the one-third or any of the other disregards.

In addition, the bill would (1) require States to disregard the earnings of a child in an AFDC family derived from his or her participation in a CETA youth program; (2) clarify that States are to continue to exclude certain State financed payments that a State has been providing to meet certain needs of AFDC children; (3) repeal the provision in current law that limits AFDC eligibility to families with income below 150 percent of the State standard of need; and (4) repeal the requirement that States assume AFDC recipients with earnings are receiving the earned income tax credit (EITC) on a monthly basis (States would be required to count only the amount of EITC actually received by the person).

AMENDMENT TO INCOME THRESHOLDS FOR TAXATION OF UNEMPLOYMENT COMPENSATION

The income thresholds limiting the inclusion of unemployment benefits in adjusted gross income for Federal income tax purposes would be reduced to $12,000 for single taxpayers and $18,000 for married taxpayers filing jointly. Estimated tax penalties for 1982 attributable to this change would be waived. This change would be effective for benefits paid on or after Jan. 1, 1982.

See P.L. 97-248 (H.R. 4961) for similar action.

H.R. 6550 (Mr. Rostenkowski); reported to House June 10, 1982. (See H.R. 6595.)

H.R. 6550 would have increased the public debt limit to $1,126.9 billion through Aug. 12, 1982, from $1,079.8 billion.

The bill would have made two changes relating to debt management. The interest rate ceiling on savings bonds and retirement bonds would have been repealed and the authority for the administration to issue bonds that pay a rate of interest more than the 4¼ percent statutory ceiling would have been increased from $70 billion to $100 billion. (Similar debt management provisions were included in H.R. 4961, P.L. 97-248).

The bill would also have repealed the authority of the Secretary of the Treasury to promulgate rules relating to unsubstantiated expenses of Members of Congress (the so-called $75/$50 a day rules). The bill would have restored the $3,000 limitation on the deduction of business travel expenses of Members of Congress for 1982. Beginning in 1983, when the new Congress convenes, the bill would have permitted Members of Congress to claim business expense deductions in the same way as other businessmen away from home on business in Washington D.C.

H.R. 6550 was superseded by H.R. 6595.

H.R. 6595 (Mr. Rostenkowski); reported to House June 16, 1982. (See H.J. Res. 519.)

H.R. 6595 would have increased the public debt limit to $1,126.9 billion through Aug. 12, 1982, from $1,079.8 billion.

The bill would have made two changes relating to debt management. The interest rate ceiling on savings bonds and retirement bonds would have been repealed and the authority for the administration to issue bonds that pay a rate of interest more than the 4¼ percent statutory ceiling would have been increased from $70 billion to $100 billion. (Similar debt management provisions were included in H.R. 4961, P.L. 97-248.)

The increase in the public debt limit provided by H.R. 6595 was superseded by passage of H.J. Res. 519.

H.R. 6685 (Mr. Whitten); Public Law 97-216; app. July 18, 1982.

H.R. 6685, the Urgent Supplemental Appropriations Act, 1982, contains two tax-related provisions.

Sec. 215 provides for the repeal of sec. 139 of the act of Oct. 1, 1981 (H.J. Res. 325), which eliminated the $3,000 limitation on the amount of away-from-home business expenses a Member of Congress may deduct. In addition, the directive of the Black Lung Benefits Revenue Act of 1981 (P.L. 97-119) that the Secretary of the Treasury prescribe amounts which could be deducted as away-from-home expenses by a Member of Congress without substantiation is repealed. Effective for taxable years beginning after Dec. 31, 1981, a Member of Congress may deduct away-from-home business expenses up to $3,000.

Sec. 211 amends sec. 112 of the act of Dec. 15, 1981 (H.J. Res. 370), to permit the Secretary of the Treasury to use appropriated funds to consider an exemption from Rev. Rul. 81-216, the proposed amendments to the Income Tax Regulations secs. 1.103-7 and 1.103-10 or regulations reaching the same result. Rev. Rul. 81-216 holds that multiple lots of industrial development bonds of $1 million each will be treated as a single large issue not qualifying for tax-exempt treatment when certain factors, such as issues sold at the same time, at the same rate, or under a common marketing scheme, are present.

The act of Dec. 15, 1981, prohibited the use of funds appropriated by it to enforce this revenue ruling, proposed amendments to the income tax regulations or any other ruling or regulation reaching the same result as Rev. Rul. 81-216.

H.R. 6867 (Mr. Gibbons by request); passed House Sept. 22, 1982. (See P.L. 97-446 (H.R. 4566) for further action.)

H.R. 6867, as reported to the House by the Committee on Ways and Means on Sept. 17, 1982, incorporates 30 miscellaneous tariff and trade bills, as approved by the committee, involving temporary duty suspensions, permanent duty eliminations, duty reductions, lifting of an embargo, and certain provisions affecting U.S. customs administration.

Sec. 1, applies to all other sections of the bill. It states that any amendment or repeal expressed in terms of an amendment to, or repeal of, a schedule, item, or other provision, the reference shall be considered to be made to a schedule, item, or other provision of the Tariff Schedules of the United States (TSUS).

Sec. 101 (introduced as H.R. 5707) repeals an existing embargo on the importation of seven types of furskins from the People's Republic of China. The current embargo, which applies both to the Republic of China and the U.S.S.R., bans the U.S. import of mink, fox, muskrat, marten, weasel, ermine, and kolinsky furskins.

Sec. 102, as amended (introduced as H.R. 4002) accelerates the scheduled duty reduction on tariff item 355.45, "other fish netting and fishing nets (including sections thereof), of textile materials," by implementing the planned column 1 (MFN) rates earlier than scheduled. The 1984 rate

would be implemented in 1983, the 1986 rate in 1984, the 1988 rate in 1985, and the 1989 rate of 17 percent ad valorem in 1986. The committee amended the provision to provide early implementation of the scheduled duty reductions rather than going immediately to the 17 percent ad valorem level.

Sec. 103 (introduced as H.R. 4494) establishes a new tariff item, providing permanent duty-free treatment on Fourdrinier wire suitable for use in capacitor papermaking machines. Other Fourdrinier wire would continue to be dutiable.

Sec. 104 (introduced as H.R. 5764) provides definitions for and reclassification of certain stuffed dolls and other toy figures. Sec. 142 of H.R. 6867 contains the remaining provisions of the original bill.

Sec. 105 (introduced as H.R. 5080) provides permanent duty-free treatment to button blanks of casein by establishing a new tariff item and by appropriately amending subpart A headnote of part 7 of schedule 7 of the tariff schedules.

Sec. 106 (introduced as H.R. 4844) provides duty-free treatment to articles for NASA (and other articles launched into space under launch services agreements with NASA) if NASA certifies that such articles are to be launched into space, are spare parts, or are necessary and uniquely associated support equipment for use in connection with a launch into space. In addition, it provides that materials being returned from space by NASA would not be considered an importation and thereby entry of such materials would not be required, These provisions would be effective for materials entered between 15 days after enactment and Dec. 31, 1994.

Sec. 121 (introduced as H.R. 5790) provides until June 15, 1985, column 1 (MFN) duty-free treatment of fresh cantaloupes during the period from Jan. 1, to May 15 of each year. Cantaloupes entering during the referenced period incur a duty of 35 percent ad valorem for both column 1 and column 2 entries.

Sec. 122 (introduced as H.R. 5386) suspends until Dec. 31, 1985, the 15 percent ad valorem column 1 (MFN) rate of duty on hatters' fur.

Sec. 123 (introduced as H.R. 6396) provides column 1 (MFN) duty-free treatment until June 30, 1985, on imports of needlecraft display models which are replicas of needlecraft kits.

Sec. 124 (introduced as H.R. 5891) provides a temporary reduction until Jan. 1, 1988, in duties on disposable gowns and surgical drapes made of bonded fiber fabric and designed for use in hospitals, clinics, laboratories, and contaminated areas. The provision would equalize the rates of duty between paper products and the bonded fiber fabric products. This would be accomplished by reducing the column 1 (MFN) rate of duty to 5.6 percent ad valorem from 32 percent ad valorem equivalent on disposable gowns and from 21 percent ad valorem equivalent on surgical drapes. Similar paper products have a column 1 duty rate of 5.6 percent ad valorem. The column 2 duty rates would be reduced from 76 percent to 26.5 percent ad valorem on disposable gowns and drapes.

Sec. 125, as amended (introduced as H.R. 5498) provides a 3-year duty suspension on column 1 imports of p-Hydroxybenzoic acid. This would be accomplished by establishing a new tariff item for that purpose. This provision would suspend until Sept. 30, 1985, the current rate of duty of 11.3 percent ad valorem for column 1 (MFN) entries and 7 percent ad valorem for least developed developing country (LDDC) entries. The committee amended the provision to change it from permanently duty-free to a 3-year duty suspension.

Sec. 126, as amended (introduced as H.R. 5730) provides a 3-year duty suspension on column 1 (MFN) entries of triphenyl phosphate, a chemical used chiefly as a plasticizer. The committee amended the provision to change it from permanently duty-free to a 3-year duty suspension.

Sec. 127 (introduced as H.R. 5499) extends until June 30, 1984, suspension of the column 1 (MFN) rate of duty on Bis(4-aminobenzoate)-1,3 propanediol (trimethylene glycol di-p-aminobenzoate). The duty on this article is currently suspended until June 30, 1983.

Sec. 128 is a committee amendment adding a provision (introduced as H.R. 6943) which continues until Sept. 30, 1985, the suspension of column 1 (MFN) duty on color couplers and color intermediates. Current law provided a duty suspension which expired June 30, 1982; this provision would be retroactive to that date.

Sec. 129 (introduced as H.R. 4642) temporarily suspends until June 30, 1985, the column 1 (MFN) rate of duty on isomeric mixtures of ethylbiphenyl. The LDDC and column 2 rates of duty would be unaffected.

Sec. 130 (introduced as H.R. 4913) reduces the duty on Dicofol, an insecticide used on many fruit, vegetable, ornamental, and field crops. The provision would, until Sept. 30, 1985, reduce the column 1 (MFN) rate of duty from 18.4 percent ad valorem to 11.2 percent (1982), the LDDC rate from 12.5 percent to 6.9 percent, and the column 2 rate from $0.07 per pound plus 64.5 percent ad valorem to $0.07 per pound plus 41 percent.

Sec. 131 (introduced as H.R 4806) temporarily suspends the column 1 (MFN) rate of duty until Sept. 30, 1984, on uncompounded allyl resins.

Sec. 132 (introduced as H.R. 5811) provides a reduction in the column 1 (MFN) rate of duty on caffeine from the current level of 8.5 percent to 6 percent until Dec. 31, 1983. This duty will currently reduce, as a result of the Multilateral Trade Negotiations, to 8 percent on Jan. 1, 1983.

Sec. 133 (introduced as H.R. 5041) extends the temporary suspension of the column 1 (MFN) rate of duty on natural graphite which expired on June 30, 1981, until Jan. 1, 1985.

Sec. 134 (introduced as H.R. 4641) provides for the temporary suspension of the column 1 (MFN) rate of duty on copper scale until Sept. 30, 1985.

Sec. 135, as amended (introduced as H.R. 5554), provides, until Sept. 30, 1984, temporary suspension of the column 1 (MFN) rate of duty on clock radios which have solid state clocks and the radio portion of other clock radios. The committee amended the provision by changing the entry value limit for qualification from $50 per unit to $40 per unit and adding a phrase declaring that these clock radios cannot be in combination with any other unit.

Sec. 136 (introduced as H.R. 5823) provides, until June 30, 1986, a continued suspension of the column 1 (MFN) rate of duty on certain bicycle parts.

Sec. 137 (introduced as H.R. 5884) temporarily suspends until Sept. 30, 1985, the column 1 (MFN) rate of duty on machines designed for heat-set, stretch texturing of continuous manmade fibers.

Sec. 138 (introduced as H.R. 5839) temporarily suspends until Sept. 30, 1985, the column 1 (MFN) rate of duty on single cylinder, fine gauge hosiery knitting machines and double cylinder jacquard hosiery knitting machines.

Sec. 139 (introduced as H.R. 4155) temporarily suspends the column 1 (MFN) rate of duty on double-headed latch needles until June 30, 1985.

Sec. 140 (introduced as H.R. 4602) temporarily suspends, until Sept. 30, 1984, the column 1 (MFN) rate of duty on externally-powered electric prosthetic devices and their parts.

Sec. 141 (introduced as H.R. 6268) temporarily suspends until Dec. 31, 1986, the column 1 (MFN) rate of duty on small toy and novelty items valued not over 5 cents per unit and jewelry valued not over 1.6 cents per piece.

Sec. 142, as amended (introduced as H.R. 5764) temporarily suspends until Dec. 31, 1985, the column 1 (MFN) rate of duty on stuffed dolls, skins for stuffed dolls, skins for stuffed toy figures of animate and inanimate objects, and stuffed or filled toy figures of inanimate objects. The committee amended the provision by deleting doll clothing and stuffed animate objects from the proposed duty suspension.

Sec. 201, as amended (introduced as H.R. 5170) allows business documents to enter the United States in a no-entry-required status as "intangibles." Such documents primarily enter duty-free as provided in TSUS item 870.10. In addition, the provision would prohibit nominal consignees from conducting customs business on behalf of any other person unless the consignee is a licensed customshouse broker. The committee amended the provision by deleting a requirement that the business documents herein discussed be in conjunction with operations "conducted outside the United States" and by deleting a reference to the nationality of the author of drawings or blueprints. The provision was further amended in reference to consignees to state that "when a consignee declares on entry that he is the owner or purchaser of merchandise, the appropriate customs officer may, without liability, accept the declaration" and to provide a necessary conforming amendment.

Sec. 202 (introduced as H.R. 4690) would allow articles to be delivered into successive customs bonded storage warehouses as long as the ultimate purpose remains that of export. Under current law, articles withdrawn from a bonded manufacturing warehouse may be delivered only to a bonded storage warehouse at an exterior port for the sole purpose of immediate export.

Sec. 203 (introduced as H.R. 5758) encourages production of watches in the insular possessions of the United States. Sec. 203 provides a rebate of duties paid on other watch imports for the industry on a by-company basis which would reflect the amount of insular possessions' labor content in the watches, eliminating the existing limit of 70 percent foreign content, establishing the annual limit on duty-free entry at 7 million units which can be adjusted downward by no more than 10 percent in any one year or upward by no more than 20 percent in any one year, and continuing to provide country allocation authority to the Secretaries of Commerce and Interior.

On Sept. 22, 1982, H.R. 6867 as reported passed the House.

H.R. 6867 was included in the conference report on H.R. 4566 with the exception of surgical drapes and gowns, and fish nets and netting. H.R.

4566 was signed into law by the President on Jan. 12, 1983, as Public Law 97–446. As of adjournment of the 97th Congress, H.R. 6867 was pending in the Senate Finance Committee.

H.R. 7092 (Mr. Rostenkowski); reported to House Sept. 17, 1982. (See H.R. 7368 and P.L. 97-424 (H.R. 6211) for further action.)

H.R. 7092, as reported to the House by the Committee on Ways and Means, would extend the Highway Trust Fund and its related excise taxes for 1 year, through Sept. 30, 1985. This extension is necessary in order to permit the full amount of trust fund authorizations proposed by the Committee on Public Works and Transportation for fiscal year 1983 to be apportioned without triggering the "Byrd amendment," the anti-deficit provision of present law. The bill also transfers the Highway Trust Fund provisions, with certain updating modifications, to the trust fund code of the Internal Revenue Code effective Oct. 1, 1982. Finally, the bill extends for 2 years, through Dec. 31, 1984, the present exemption from the fuels excise taxes for fuel used by certain taxicabs.

At adjournment of the 97th Congress, H.R. 7092 was pending on the House floor. The Committee on Ways and Means had reported a multiyear highway financing bill, H.R. 7368, on Dec. 6, 1982, as a substitute for H.R. 7092. The provisions of H.R. 7368 were enacted as title V of H.R. 6211.

H.R. 7093 (Mr. de Lugo with cosponsors); Public Law 97–455; app. Jan. 12, 1983.

Public Law 97-455 revises the income tax rate on Virgin Islands source income and amends the Social Security Act to provide for a temporary period that payment of disability benefits may continue through the hearing stage of the appeals process.

As passed by the House on Sept. 20, 1982, H.R. 7093 provides that the rate of Virgin Islands tax on payments of passive investment income from Virgin Islands persons to U.S. individuals or corporations shall not exceed 10 percent. The Treasury Department and the Government of the Virgin Islands take the position that previous law imposed a 30 percent tax on the non-Virgin Islands recipient of certain Virgin Islands source passive investment income, and impose withholding at the source by the Virgin Islands payor of such income.

On Oct. 1, 1982, the Senate Finance Committee favorably reported H.R. 7093 as passed by the House, with an amendment relating to social security disability payments. The Senate Finance Committee amendment revised the "continuing disability investigation" (CDI) process mandated by the Social Security Disability Amendments of 1980. (In addition, provisions identical to the Virgin Islands tax changes of H.R. 7093 were added as a Senate floor amendment to H.R. 5470, but were deleted from H.R. 5470 in conference on that legislation.) H.R. 7093 passed the Senate on Dec. 3, 1982.

On Dec. 14, 1982, the House disagreed to Senate amendments regarding social security and agreed to the Virgin Islands provision with technical amendments. The conference report was agreed to by the House and the Senate on Dec. 21, 1982. H.R. 7093 was approved by the President on Jan. 12, 1983, as Public Law 97–455.

Public Law 97–455, as enacted, provides that the rate of Virgin Islands tax on payments of passive investment income from Virgin Islands persons to U.S. persons shall not exceed 10 percent (including the House's technical amendments). Also, the legislation continues DI benefits and medicare coverage for beneficiaries whose benefits are terminated as a result of a review of their disability status before Oct. 1, 1983, and who elect to receive continued benefits while pursuing an appeal through the administrative law judge (ALJ) hearing (in no case would payment continue past June 1, 1984); allows the Secretary of HHS to slow the CDI process for States that demonstrate a good faith effort to process claims in a timely fashion; requires the Secretary of HHS to report semiannually on various aspects of the CDI process; and requires the HHS Secretary to provide opportunity for a face-to-face evidentiary hearing prior to reconsideration of decisions to terminate benefits for disability beneficiaries. The legislation also provides that no public pension offset will apply to an individual who becomes eligible for a public pension prior to July 1983 if that individual is dependent upon his or her spouse for one-half support. The HHS Secretary is required to report a recommendation for permanent legislation regarding pension offsets by May 15, 1983.

H.R. 7094 (Mr. Rangel with cosponsors); reported to Senate Sept. 29, 1982.

H.R. 7094, as passed by the House, imposes an excise tax on plan administrators and trustees of multiemployer pension plans who violate an independent asset management condition in an agreed upon determination letter. This tax applies only to plans where an agreed upon determination letter is presently in effect.

The Senate Finance Committee on Sept. 28, 1982, ordered reported, H.R. 7094 as passed by the House with the following additional amendments:

1. Faculty housing—fringe benefits

The committee approved an amendment providing that the value of certain housing, provided at cost by a college or university to its faculty members, will not, for the duration of the legislative moratorium on the promulgation or enforcement of fringe benefit regulations, be treated as subject to income or employment taxes.

2. Amounts received in settlement of Westinghouse uranium litigation

The committee approved an amendment providing that a utility will not include any amount in income for future discounts or price reductions provided pursuant to its settlement with Westinghouse of litigation regarding contracts to sell uranium. Any price reduction under the settlement will be excluded from the cost of the goods or services to which the reduction relates.

3. Qualifying rollover contributions

The committee approved an amendment providing a special exclusion from gross income of qualified plan distributions that were made within 2 calendar years and rolled over into an individual retirement account.

4. Enterprise zones

The committee approved an amendment providing that up to 25 enterprise zones per year (8 of which to be reserved for rural areas) could be designated by the Secretary of the Department of Housing and Urban Development for each of 3 years, beginning with the 12-month period that starts on July 1, 1983. Each enterprise zone so designated would be eligible for Federal tax and regulatory relief. Areas would be nominated for enterprise zone designation by one or more local governments and the State in which the area is located. Areas nominated for such designation would have to meet certain criteria of economic distress.

The provision includes the following tax incentive for enterprise zones: 3- or 5-percent investment tax credit for investments in personal property in the zone, with a one-half basis adjustment for such property; a 10-percent investment credit for real property in the zone; a 10-percent credit to employers for increases in payroll to qualified zone employees, subject to a $1,500 per-worker limitation; a credit for hiring disadvantaged workers for zone employment; the elimination of capital gains taxes for qualified property within a zone; allowing full ACRS deductions for facilities in zones financed by industrial development bonds; and the continued availability of small issue exemption for industrial development bonds in zones after Dec. 31, 1986. These tax incentives would be effective as of Jan. 1, 1984.

At adjournment of the 97th Congress, H.R. 7094 was pending in the Senate.

H.R. 7368 (Mr. Rostenkowski and Mr. Conable); reported to House Dec. 6, 1982. (See P.L. 97–424 (H.R. 6211) for further action.)

H.R. 7368, as reported to the House by the Committee on Ways and Means, contained the provisions of the Highway Revenue Act of 1982, which were subsequently enacted, with some modifications, as title V of P.L. 97-424 (H.R. 6211), the Surface Transportation Assistance Act of 1982.

H.R. 7368 extended and revised highway excise taxes and the Highway Trust Fund for 4 years, through Sept. 30, 1988. In making these revisions, the trust fund provisions were transferred to the Internal Revenue Code and a new Mass Transit Account was established within the Highway Trust Fund. This account was to be funded by revenues from 1 cent per gallon of the tax on fuels, and its monies were to be available for making capital expenditures authorized under sec. 3 of the Urban Mass Transit Act. The expenditure purposes for the Highway Trust Fund and the antideficit provisions were modified and clarified.

Highway-related excise taxes were revised as follows: the 4-cents-per-gallon tax on fuels was increased to 9 cents per gallon effective Apr. 1, 1983; the taxes on tires, tubes, and tread rubber were revised to eliminate

the tax on all nonhighway tires, inner tubes, highway tires of 100 pounds or less and tread rubber used on such tires, and to increase the tax on highway tires of over 100 pounds and tread rubber used on tires of more than 100 pounds to 25 cents per pound, effective Jan. 1, 1984; the tax on lubricating oil was repealed, effective immediately; the tax on new trucks and trailers was increased to 12 percent and shifted to the retail level, effective Apr. 1, 1983, for trucks of 33,000 pounds or more and trailers of 26,000 pounds or more (the tax was eliminated on lighter trucks); the tax on truck parts and accessories was repealed, effective immediately; the heavy vehicle use tax was substantially revised to increase the tax and shift it to heavier trucks, resulting in a maximum tax of $2,000 for an 80,000 pound truck, effective Jan. 1, 1984. Minor modifications were made to the exemption provisions and to provisions transferring revenues to other funds. All the taxes and exemptions terminated on Oct. 1, 1988.

The bill also contained provisions to extend to noncorporate taxpayers the basis adjustment rules enacted in the Economic Recovery Tax Act of 1981 for taxpayers acquiring certain motor carrier operating authorities. (See P.L. 97-424 (H.R. 6211) for further action.

H.R. 7397 (Mr. Gibbons with cosponsors); Reported to Senate Dec. 21, 1982.

On Mar. 17, 1982, the President submitted legislative proposals to the Congress for trade, aid, and tax measures to promote the economic recovery of the Caribbean Basin region, which were introduced as H.R. 5900 on March 18. Title I (establishing duty-free treatment for Caribbean imports) and title III (tax incentives to encourage investment) of this Caribbean Basin Initiative (CBI) were referred to the Committee on Ways and Means.

H.R. 7397 was reported by the Committee on Ways and Means on December 10 and passed by the House on December 17 with committee amendments. The bill contains the following trade and tax incentives for 28 potential beneficiary countries and independent territories in the Caribbean region:

TRADE PROVISIONS (TITLE I)

Under present law, imports from Caribbean countries qualify for limited duty-free treatment under the generalized system of preferences (GSP). Goods not qualifying for GSP are subject to normal rates of duty.

Title I permits the President to proclaim "duty-free" treatment for all "eligible articles" imported from designated beneficiary countries subject to certain limitations and conditions. Provisions to compensate Puerto Rico and the Virgin Islands are also included.

A. Designation criteria

The President may designate from among 28 countries and independent territories. He may not designate a country if it: (1) has a Communist government; (2) fails to meet certain criteria regarding expropriation of U.S. property; (3) fails to recognize arbitral awards; (4) affords reverse tariff preferences to other developed countries; or (5) engages in piracy of copyrighted broadcast material. A committee amendment also prohibits eligibility of any country which has not entered into an extradition treaty with the United States. There are also certain discretionary criteria the President must consider prior to designation.

B. Rules of origin

Various "rules of origin" requirements regarding Caribbean imports are designed to prevent passthrough operations and ensure benefits to beneficiary countries. First, the product must be imported directly from a beneficiary country. Second, it must consist of at least 35 percent value-added in the Caribbean except that a certain percentage (15 percent of total value) from U.S.-made components may be counted toward this 35 percent minimum. This will encourage U.S. exports to the Caribbean duty-free zone and would also reduce the quantity of third-country components incorporated into duty-free products. Third, any product including foreign components must be substantially transformed into a "new and different article of commerce" in the Caribbean. Products not qualifying under these three rules will be dutiable. Certain types of passthrough operations such as simple combining, packaging and diluting would not qualify under the rules of origin.

C. Product exemptions

Certain products are ineligible for duty-free treatment. These are: textile and apparel, footwear, handbags, luggage, flat goods, work gloves, leather wearing apparel, and petroleum products. A committee amendment also excluded canned tuna from duty-free entry.

D. Limitation on sugar

Sugar is eligible for duty-free treatment but is subject to certain quantitative limits. The three largest suppliers (Dominican Republic, Guatemala, Panama) receive absolute quotas while other countries would be subject to either existing GSP treatment or quotas negotiated by the President. All limits could be adjusted by the President depending upon market conditions. More restrictive quotas proclaimed under other authority, such as those presently in effect, would take precedence over quota amounts under the bill.

E. Food production plan

Each country seeking duty-free treatment for sugar and beef must submit a "stable food production plan" within 3 months of designation to ensure that increased shipments of such products will not displace basic food production and adversely affect nutritional standards. The provision requires consultation with a particular country and possible suspension of duty-free treatment for sugar and beef if the President determines that measures are inadequate to protect basic food production.

F. Import relief

The President may suspend duty-free treatment for any article under the standard import relief provisions of the Trade Act of 1974 (secs. 201-203) or under national security provisions (sec. 232 of the Trade Expansion Act). Provisions are set forth to authorize specific findings regarding CBI imports during the course of normal import relief proceedings and to allow a range of Presidential action concerning such imports. An emergency relief procedure is established for perishable products which would allow restoration of duties within 21 days pending a finding on final import relief.

G. Measures to compensate Puerto Rico and the Virgin Islands

The bill includes several provisions to preserve the special relationship of Puerto Rico and the Virgin Islands and compensate them for any potential effects duty-free Caribbean imports might otherwise have on their economies. These include:

1. A provision allowing inputs from the Virgin Islands and Puerto Rico to be treated as Caribbean input for purposes of meeting the 35 percent value-added test described above.

2. A requirement that the President consider compensatory measures if the amount of excise tax rebates on rum is reduced.

3. Liberalization of the rule of origin under headnote 3(a) of the Tariff Schedules by increasing from 30 percent to 70 percent the foreign content maximum on articles entered from the insular possessions able to qualify for duty-free entry. Presently, the 70 percent rule only applies to watches. This change would not affect petroleum products.

4. Amendment of the Tariff Schedules to permit duty-free entry of 5 liters of alcoholic beverages by returning U.S. residents arriving directly from U.S. insular possessions if one liter is the product of an insular possession.

5. A provision ensuring that CBI duty-free treatment will not affect duties on coffee imported into Puerto Rico imposed by the Puerto Rican legislature pursuant to sec. 319 of the Tariff Act of 1930.

6. Clarification of the term "industry" under sec. 201 of the Trade Act of 1974 to include producers located in the insular possessions. This allows such producers to be considered in injury determinations which are a part of import relief proceedings under sec. 201.

H. Economic impact report

The International Trade Commission is required to submit to Congress and the President periodic reports on the impact of the legislation on U.S. industries and consumers. Such reports shall commence 2 years from enactment and cover each year thereafter.

Each report shall include an assessment of the actual effects during the period covered by such report and the probable future effect. The Commission shall consider various enumerated factors pertaining to production, trade, and consumption.

I. Effective date

The duty-free provisions of title I will take effect on the date of enactment.

J. Termination

The duty-free provisions will expire on Sept. 30, 1994.

TAX PROVISIONS (TITLE II)

A. Rum excise tax payments to Puerto Rico and the Virgin Islands

Under present law, U.S. excise taxes paid on rum made in Puerto Rico and the Virgin Islands and brought into the United States are transferred to the Treasury of the island where the rum was made.

The bill requires that all excise taxes collected on foreign rum brought into the United States after Dec. 31, 1982 (whether or not from Caribbean countries), be transferred to the Treasuries of Puerto Rico and the Virgin Islands. The Secretary of the Treasury will prescribe a formula for allocating these tax revenues between Puerto Rico and the Virgin Islands.

B. Caribbean conventions

Presently, the Internal Revenue Code generally disallows deductions for business expenses incurred while attending a convention held outside the North American area unless it is as reasonable to hold the meeting outside the North American area as within it. An income tax treaty with Jamaica allows deductions for attending business conventions held in Jamaica.

Under the bill, business expense deductions are to be allowed for costs of attending conventions, seminars, or similar business meetings in certain Caribbean countries if the country meets three qualifications. First, the country must be designated a "beneficiary country" under the trade provisions of the bill. A deduction also is available for business conventions held in Bermuda if Bermuda meets the other requirements. Second, to qualify, the country must enter into an executive agreement with the United States to provide for the exchange of tax information. The agreement is to be negotiated by the Secretary of the Treasury and will provide, on a reciprocal basis, for information relating to U.S. tax matters to be made available to U.S. tax officials. The agreement must apply to both civil and criminal tax matters and must override any local rules requiring secrecy about the ownership of bank accounts or bearer shares. The agreement also must impose on the officials of each country a duty not to disclose the tax information other than to those involved in its tax administration. This provision applies to conventions beginning after Dec. 31, 1982, but only if an exchange of information agreement is in effect on the day the convention begins. Third, a committee amendment provides that where a beneficiary country has an income tax system, the country must provide reciprocal tax treatment for attendance at conventions or other similar business meetings in the United States.

As of adjournment of the 97th Congress, H.R. 7397 was pending on the Senate calendar.

H.J. Res. 265; Public Law 97-49; app. Sept. 30, 1981.

Public Law 96-78 (H.R. 5369) amended the Rules of the House of Representatives to provide a procedure by which the public debt limitation is to be established through the congressional budget process (rule 49). Under this procedure, passage of the conference report on a concurrent budget resolution is deemed to pass a House joint resolution establishing the public debt limitation at the level and for the time period specified in the joint resolution. Section 201 of H. Con. Res. 115, the First Concurrent Budget Resolution for Fiscal Year 1982, specified that the public debt limitation is to be $1,079.8 billion from Oct. 1, 1981, through Sept. 30, 1982. The conference report on H. Con. Res. 115 was approved by the House and Senate on May 20, 1981, and May 21, 1981, respectively. On May 21, 1981, the Speaker announced that pursuant to rule 49, H.J. Res. 265, increasing the temporary public debt limitation from $599.8 billion, the amount set by H.J. Res. 266, to $679.8 billion for the period Oct. 1, 1981, through Sept. 30, 1982 (for a total limitation of $1,079.8 billion), was deemed to have been passed by the House.

H.J. Res. 265 was reported to the Senate on Sept. 15, 1981, with no written report and passed the Senate without amendment on Sept. 29, 1981. H.J. Res. 265 was signed into law by the President on Sept. 30, 1981, as Public Law 97-49.

H.J. Res. 266; Public Law 97-48; app. Sept. 30, 1981.

Public Law 96-78 (H.R. 5369) amended the Rules of the House of Representatives to provide a procedure by which the public debt limitation is to be established through the congressional budget process (rule 49). Under this procedure, passage of the conference report on a concurrent budget resolution is deemed to pass a House joint resolution establishing the public debt limitation at the level and for the time period specified in the joint resolution. Section 102 of H. Con. Res. 115 was approved by the House and Senate on May 20, 1981, and May 21, 1981, respectively. On May 21, 1981, the Speaker announced that pursuant to rule 49, H.J. Res. 266, increasing the temporary public debt limitation from $585 billion to $599.8 billion through Sept. 30, 1981 (for a total limitation of $999.8 bilion), was deemed to have been passed by the House.

On July 6, 1981, the Senate Finance Committee reported the resolution to the Senate with an amendment in the nature of a substitute. A summary of the resolution as reported follows:

INDIVIDUAL TAX RATE REDUCTIONS

There will be across-the-board reductions in individual income tax rates which will reduce tax liability by approximately 1 1/4 percent in 1981, 11 percent in 1982, 18 percent in 1983, and 23 percent in 1984 and future years. These reductions in tax liability will be reflected in corresponding reductions in withheld taxes of 5 percent on Oct. 1, 1981, a further 10 percent on July 1, 1982, and another 10 percent on July 1, 1983.

The highest tax rate will be reduced from 70 to 50 percent for 1982 and subsequent years.

The maximum rate of tax on capital gains will be reduced to 20 percent for transactions occurring after June 10, 1981.

DEDUCTION FOR TWO-EARNER MARRIED COUPLES

In 1982 a married couple will receive a deduction of 5 percent of the first $30,000 of the earnings of the spouse with the lesser amount of earnings. For 1983 and subsequent years, the deduction will be 10 percent.

ACCELERATED COST RECOVERY SYSTEM

The Federal income tax treatment of depreciation and the investment tax credit will be completely revised.

The cost of tangible personal property generally will be recovered using a prescribed accelerated depreciation method over a 15-year, 10-year, 5-year, or 3-year period depending on the type of property.

The cost of most real property will be recovered over a 15-year recovery period, using a prescribed accelerated depreciation method.

The bill will allow a full investment credit for all eligible 15-year, 10-year, and 5-year recovery property and a 6 percent credit for all eligible 3-year recovery property.

INVESTMENT TAX CREDIT FOR REHABILITATION

The present 10-percent investment credit for rehabilitation of industrial and commercial structures and the rapid amortization provisions for certified historic structures will be replaced by a 15-percent credit for rehabilitation of structures 30 or 40 years old, a 20-percent credit for structures at least 40 years old, and a 25-percent credit for certified historic structures.

INDIVIDUAL RETIREMENT SAVINGS

The limits on deductible contributions to individual retirement accounts (IRA's) will be raised from the lesser of 15 percent of earnings or $1,500 to the lesser of 100 percent of earnings or $2,000 ($2,250 for a spousal IRA).

Active participants in employer-sponsored and Government plans will be made eligible for IRA's with a $1,500 limit on deductible contributions ($1,625 for a spousal IRA).

Active participants in employer-sponsored and Government plans will also be allowed to deduct voluntary contributions to their plan, with a $1,500 limit.

RETIREMENT SAVINGS FOR THE SELF-EMPLOYED

The limit on deductible contributions to self-employed retirement plans (Keogh or H.R. 10 plans) will be increased to the lesser of 15 percent of earnings or $15,000. Up to $150,000 of earnings will be taken into account under a plan.

INTEREST AND DIVIDEND EXCLUSION

The $200 ($400 for joint returns) partial exclusion of dividend and interest income will be permitted to revert to prior law as of Dec. 31, 1981, a year earlier than it would under present law.

11-054 O - 83 - 8

TAX-EXEMPT SAVINGS CERTIFICATES

The bill provides for depository institution tax-exempt savings certificates. Such certificates would have a 1-year maturity, would earn interest at a rate of 70 percent of the 1-year Treasury bill interest rate, and must be established at a depository institution between Oct. 1, 1981, and Sept. 30, 1982. The maximum amount of tax-exempt interest on such savings certificates for all taxable years may not exceed $1,000 ($2,000 for joint returns.)

The savings certificates cannot be redeemed before maturity or used as collateral for a loan without losing their tax exemption.

RESEARCH AND EXPERIMENTATION CREDIT

The bill provides for a 25-percent credit for incremental research and experimentation wage expenditures. The incremental increase is measured against a 3-year rolling base period.

INCREASED CHARITABLE DEDUCTION FOR EQUIPMENT FOR RESEARCH PURPOSES

The bill will expand the existing exception to the general rule limiting the amount of charitable deduction for contributions of ordinary income property for contributions by a corporation of new tangible personal property of an inventory nature used by a college or university for research purposes including research training.

ESTATE AND GIFT TAXES

The unified credit will be increased over the next 5 years from its current level of $47,000 to $192,800. When fully phased in there will be no estate or gift tax imposed in transfers up to $600,000.

The marital deduction for gifts and bequests to spouses will no longer be limited.

The present $3,000 annual gift tax exclusion for gifts to any one donee will be raised to $10,000.

Nine changes in the current use valuation rules for farm or closely held business real property are provided. Four technical changes in estate and gift taxation are also provided.

WINDFALL PROFIT TAX CREDIT FOR ROYALTY OWNERS

For 1981 and subsequent years, there will be a credit for royalty owners equal to the first $2,500 of windfall profit tax liability.

REDUCTION OF WINDFALL PROFIT TAX ON NEW OIL

The bill will reduce, beginning in 1983, the tax on newly discovered oil, ultimately reducing the rate to 15 percent.

INCOME EARNED ABROAD

The present deductions and exclusions for income earned abroad will be replaced by an exclusion for the first $50,000 of such income plus 50 percent of the next $50,000. There will also be a deduction for excess housing costs.

COMMODITY TAX STRADDLES

Under the bill much of the uncertainty surrounding commodity futures transactions will be removed by new rules relating to the tax treatment of commodities, including futures contracts, forward contracts, and other interests in such property, cash-and-carry transactions, certain short-term Government obligations issued at a discount, and various related transactions. The new rules seek to prevent the deferral of income and the conversion of ordinary income and short term capital gain into long term capital gain while preserving the liquidity and efficiency of the markets.

INCENTIVE STOCK OPTIONS

The bill will create a new class of stock options similar to the restricted and qualified stock options provided prior to 1976. An employee receiving an incentive stock option to buy his employer's stock would be taxed only at the time he sells the stock acquired under the option. The gain on such sale would be taxed at long-term capital gains rate if the stock were held for more than 12 months.

SMALL BUSINESS PROVISIONS

The maximum number of shareholders allowable in a subchapter S corporation will be increased from 15 to 25, and certain simple trusts will be allowed as shareholders.

The minimum accumulated earnings credit under the accumulated earnings tax on corporate income retained beyond the reasonable needs of the business will be increased from $150,000 to $250,000.

A limited amount of capital investment may be written off in the year the property is placed in service ($5,000 for calendar years 1982 and 1983, $7,500 for 1984 and 1985, and $10,000 for 1986 and thereafter).

The $100,000 limitation on the amount of used property eligible for the regular investment tax credit will be eliminated. Previously claimed investment tax credits will be recaptured upon the sale of the equipment.

EMPLOYEE STOCK OWNERSHIP PLAN CREDIT

Beginning Jan. 1, 1983, a tax credit will be allowed based upon a percentage of an employer's payroll for contributions of employer securities to a tax credit employee stock ownership plan (TRASOP or tax credit ESOP) and the existing investment-based TRASOP will expire.

Certain other modifications to the rules governing ESOP's and TRASOP's are also provided.

DEDUCTION FOR MOTOR CARRIER OPERATING AUTHORITIES

Motor carriers will be allowed a deduction equal to the adjusted basis of all motor carrier operating authorities held on July 1, 1980. The deduction will be taken ratably over a 60-month period.

H.J. Res. 266, as amended by the Senate Finance Committee, was debated on the Senate floor July 15-18, 20-24, 27-29, 1981. During debate numerous amendments were agreed to. On July 31, 1981, the amended text of H.J. Res. 266 was inserted in lieu of all after the enacting clause of H.R. 4242. H.J. Res. 266, as passed by the House, was agreed to in the Senate by unanimous consent on Sept. 29, 1981. It was signed into law by the President on Sept. 30, 1981, as Public Law 97-48.

H.J. Res. 325 (Mr. Whitten); Public Law 97-51; app. Oct. 1, 1981.

H.J. Res. 325, making continuing appropriations for fiscal year 1982, contains one tax-related provision. Sec. 139 repeals the $3,000 limitation on the amount a Member of Congress may deduct as away-from-home business expenses in Washington, D.C., effective for taxable years beginning after Dec. 31, 1981.

H.J. Res. 370 (Mr. Whitten); Public Law 97-92; app. Dec. 15, 1981. (See H.J. Res. 325, H.R. 5159, and H.R. 6685.)

H.J. Res. 370, making further continuing appropriations for fiscal year 1982, contains several tax-related provisions.

Sec. 112 prohibits the use of appropriated funds to enforce Rev. Rul. 81-216, the proposed amendments to the Income Tax Regulations secs. 1.103-7 and 1.103-10, or any other ruling or regulation reaching the same result. Rev. Rul. 81-216 holds that multiple lots of industrial development bonds of $1 million each will be treated as a single large issue not qualifying for tax-exempt treatment when certain factors, such as issues sold at the same time, at the same rate, or under a common marketing scheme, are present.

In addition, the provision prohibits the issuance of regulations or rulings treating as tax-exempt interest earned on an obligation whose proceeds are used for certain disqualified facilities, such as massage parlors, country clubs, golf courses, and tennis clubs.

Sec. 113 provides that it is the sense of the Congress that the President of the United States should not include in his recommendations for revenue enhancements any recommendations which would have the effect of reducing Federal tax incentives for energy conservation or development of renewable energy sources.

Sec. 133a makes the repeal of the $3,000 limitation on the amount a Member of Congress may deduct for away-from-home business expenses in Washington, D.C., which is contained in the act of Oct. 1, 1981 (P.L. 97-51), retroactive to taxable years beginning after Dec. 30, 1980.

H.J. Res. 519; Public Law 97-204; app. June 28, 1982.

Public Law 96-78 (H.R. 5369), amended the Rules of the House of Representatives to provide a procedure by which the public debt limitation is to be established through the congressional budget process (rule 49). Under this procedure, passage of the conference report on a concurrent budget resolution is deemed to pass a House joint resolution establishing the public debt limitation at the level and for the time period specified in the joint resolution. S. Con. Res. 92, the first concurrent budget resolution for fiscal year 1983, specified that the public debt limitation is to be $1,143.1 billion from Oct 1, 1981, through Sept. 30, 1982. The conference report on S. Con. Res. 92 was approved by the House and Senate on June 22, 1982, and June 23, 1982, respectively. On June 23, 1982, the Speaker pro tempore announced that pursuant to rule 49, H.J. Res. 519, increasing the temporary public debt limitation to $743.1 billion for the period Oct. 1, 1981, through Sept. 30, 1982 (for a total limitation of $1,143.1 billion), was deemed to have been passed by the House.

H.J. Res. 519 passed the Senate without amendment on June 23, 1982. H.J. Res. 519 was signed into law by the President on June 28, 1982, as Public Law 97-204.

H.J. Res. 520; Public Law 97-270; app. Sept. 30, 1982.

Public Law 96-78 (H.R. 5369) amended the Rules of the House of Representatives to provide a procedure by which the public debt limitation is to be established through the congressional budget process (rule 49). Under this procedure, passage of the conference report on a concurrent budget resolution is deemed to pass a House joint resolution establishing the public debt limitation at the level and for the time period specified in the joint resolution. S. Con. Res. 92, the first concurrent budget resolution for fiscal year 1983, specified that the public debt limitation is to be $1,290.2 billion from Oct. 1, 1982, through Sept. 30, 1983. The conference report on S. Con. Res. 92 was approved by the House and Senate on June 22, 1982, and June 23, 1982, respectively. On June 23, 1982, the Speaker pro tempore announced that pursuant to rule 49, H.J. Res. 520, increasing the temporary public debt limitation from $743.1 billion, the amount set by H.J. Res. 519, to $890.2 billion for the period Oct. 1, 1982, through Sept. 30, 1983 (for a total limitation of $1,290.2 billion), was deemed to have been passed by the House.

H.J. Res. 520 was reported to the Senate on Aug. 11, 1982, with no written report and passed the Senate without amendment on Sept. 23, 1982. H.J. Res. 520 was signed into law by the President on Sept. 30, 1982, as Public Law 97-270.

H.J. Res. 599 (Mr. Whitten); Public Law 97-276; app. Oct. 2, 1982.

The Senate added the following six amendments affecting the Committee on Ways and Means jurisdiction, to H.J. Res. 599, continuing appropriations through Dec. 17, 1982, which the House agreed to on Oct. 1, 1982.

Trade amendments

The act authorizes the Secretary of the Treasury to regulate entry of steel mill products in order to monitor and enforce foreign export restraints enacted pursuant to an agreement between the United States and a foreign government or customs union. Specifically, this provision authorizes the Secretary to require presentation of export licenses or other documents issued by the foreign authorities as a condition of entry, and to issue regulations governing the terms under which imports without such documents could be denied entry. The purpose of this provision is to provide enforcement authority so that the United States and foreign governments may carry out a restraint agreement with respect to steel imports, particularly with a view to settling pending antidumping and countervailing duty investigations with the European Communities.

The act provides duty-free treatment on imported steam. The purpose of the amendment is to remove the current duty of 6.5 percent ad valorem which a pulp and paper manufacturer would have to pay on residual steam generated from its plant in Canada, to be transported by pipeline across the river for reuse by its plant in Maine.

The act extends the Coffee Agreement Act for 1 year until Oct. 1, 1983. This legislation permits the President to implement the International Coffee Agreement, to which the United States is a signatory, by restricting the importation of Coffee from nonmember countries and by requiring appropriate documentation in the case of imports from member countries subject to quotas.

Provisions affecting medicare

Medicare contractor funding.—The act maintains the Labor-HHS-Education budget at "a rate to maintain current operating levels." The intent of the language is to continue the same level of service for this fiscal year as for last.

Nursing home regulations moratorium.—The act would extend the current moratorium on revised conditions of participation under medicare and medicaid for nursing homes by an additional 120 days. Under TEFRA, HCFA is prohibited from implementing proposed changes for 6 months after the date of enactment. This provision would then extend the moratorium for a further 120 days.

A third amendment expresses the sense of the Senate that the Congress reject any proposal to means-test either the eligibility or the benefits of the medicare program.

H.J. Res. 631 (Mr. Whitten) Public Law 97-377; app. Dec. 21, 1982.

H.J. Res. 631, making further continuing appropriations for fiscal year 1983, contains two tax-related provisions.

Sec. 117 prohibits the Internal Revenue Service from using funds to implement rulings relating to unrelated business income tax provisions in the case of proceeds from gaming activities carried on by charitable organizations in North Dakota.

Sec. 119 prohibits the Internal Revenue Service from using funds to reduce taxpayer assistance, including toll-free telephone service and walk-in assistance. H.J. Res. 631 was signed into law by the President on Dec. 21, 1982, as Public Law 97-377.

H. Con. Res. 95 (Mr. Neal); reported to House Sept. 25, 1981.

House Concurrent Resolution 95 expresses the sense of Congress that the President should try, as a high priority matter in our diplomatic and economic relations, to obtain the agreement of other countries to reduce significantly the extent of export credit subsidies now granted by members of the Organization for Economic Cooperation and Development (OECD). The resolution also states that the President should consider using whatever trade policy tools are at his disposal, consistent with domestic and international law, to counter and offset the economic consequences of excessive foreign government export credit subsidies and to induce those governments to negotiate seriously to reduce their subsidies. In carrying out its mandate to neutralize foreign competition in offical export credit, the Export-Import Bank should, as its first and dominant priority, use its available resources to counter and offset subsidies granted by foreign governments, including the French, who have been most reluctant to negotiate a serious and meaningful reform of the OECD Arrangement on Guidelines for Officially Supported Export Credits.

H. Con. Res. 95 was referred jointly to Banking, Finance and Urban Affairs, Foreign Affairs, and Ways and Means Committees. The Ways and Means Committee reported H. Con. Res. 95 to the House on Sept. 25, 1981.

As of adjournment of the 97th Congress, H. Con. Res. 95 was pending in the House.

H. Res. 181 (Mr. Wright); passed House July 21, 1981. (See P.L. 97-35 (H.R. 3982) for futher action.)

H. Res. 181 was referred to the Ways and Means Committee on July 16, 1981. The committee had not taken action on this resolution when it was taken up on the floor by unanimous consent and passed on July 21, 1981.

On June 12, 1981, the Ways and Means Committee reported H.R. 3850, which contained a provision to eliminate the minimum social security benefit prospectively, effective for beneficiaries first eligible for the minimum benefit after Dec. 30, 1981. H.R. 3850 was later incorporated by the Budget Committee into the Omnibus Budget Reconciliation Act of 1981 (H.R. 3982). This bill was amended on the floor of the House by an amendment in the form of a substitute which was offered by Congressmen Gramm and Latta.

H.R. 3982, as passed by the House, provided for the complete elimination of the minimum benefit, both for current and future beneficiaries, effective November 1981 for new beneficiaries and March 1982 for current beneficiaries. The Senate amendment providing for elimination of the social security minimum benefit was identical to the House bill with the exception of the effective date. The Senate receded to the House provision. (See H.R. 3850 and H.R. 3982 for further details.)

H. Res. 181 expresses the resolve of the House of Representatives that necessary steps be taken to insure that social security benefits are not reduced for those currently receiving them.

H. Res. 521 (Mr. Dornan of California and Mr. Schulze); tabled in House Aug. 18, 1982.

H. Res. 521, as reported unfavorably by the Committee on Ways and Means on Aug. 12, 1982, would disapprove the recommendation of the President, transmitted to the Congress on June 2, 1982, to extend the authority of the President for an additional 12 months to waive freedom of emigration requirements in sec. 402 of the Trade Act of 1974 with respect to the Socialist Republic of Romania.

Imports from Romania are currently subject to column 1 (MFN) rates of duty effective as of Aug. 3, 1975, the date of implementation of the United States-Romanian trade agreement. On Nov. 24, 1975, the President designated Romania as a beneficiary developing country eligible to receive duty-free treatment, effective Jan. 1, 1976, on imports of items eligible for the Generalized System of Preferences (GSP).

Enactment of H. Res. 521 would result in the discontinuance of MFN and GSP treatment for Romania and restoration of the generally higher column 2 rates of duty applicable to non-MFN countries. In addition, Romania would no longer be eligible for Government credits or investment quarantees.

On Aug. 18, 1982, H. Res. 521 was tabled in the House.

HOUSE BILLS REFERRED TO COMMITTEE ON WAYS AND MEANS

PUBLIC BILLS

H.R. 3 — **Jan. 5, 1981**

MR. ALBOSTA, MR. MURPHY, MR. GINGRICH, MRS. BOUQUARD, MR. ATKINSON, MR. KOGOVSEK, MR. NELLIGAN, MR. PEPPER, AND MR. JEFFORDS

To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 7 — **Jan. 5, 1981**

MR. FRENZEL, MR. HEFTEL OF HAWAII, MR. DUNCAN, MR. HOLLAND, MR. ARCHER, MR. JACOBS, MR. ROUSSELOT, MR. MARTIN OF NORTH CAROLINA, MR. MOORE, MR. BAFALIS, MR. MCCLOSKEY, MR. PORTER, MR. LAGOMARSINO, MR. COLLINS OF TEXAS, MR. HYDE, MR. BARNARD, MR. MADIGAN, MR. RAILSBACK, MR. PRITCHARD, MR. COLEMAN, MRS. BOUQUARD, MR. GREGG, MR. GOLDWATER, MR. FORSYTHE, MR. WHITEHURST, MR. DAN DANIEL, MR. MURPHY, MR. SAWYER, MR. GREEN, MR. JOHNSTON, MR. GINGRICH, MR. WOLF, MR. COELHO, MR. LUJAN, MR. JAMES K. COYNE, MR. BEARD, MR. EVANS OF DELAWARE, MR. BURGENER, MR. RALPH M. HALL, MR. DASCHLE, MR. EVANS OF GEORGIA, MR. MORRISON, MR. FISH, AND MR. DAUB

To reduce the capital gains tax rate and for other purposes.

H.R. 11 — **Jan. 5, 1981**

MR. SMITH OF IOWA AND MR. MCDADE

To assist innovative small businesses by strengthening their role in federally funded research and development and by fostering their formation and growth in the economy, and to encourage investment in small businesses.

(Also referred to Small Business and Judiciary Committees.)

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 15 — **Jan. 5, 1981**

MR. WYLIE, MR. COLLINS OF TEXAS, MR. JOHNSTON OF NORTH CAROLINA, MR. WON PAT, MR. LAGOMARSINO, MRS. BOUQUARD, MR. PEPPER, MR. MURPHY, MR. HANSEN OF UTAH, MR. HINSON, MR. PRITCHARD, MR. PRICE, MR. ANTHONY, MR. KINDNESS, MR. DANNEMEYER, MR. FORSYTHE, MR. MOTTL, MR. DERWINSKI, MR. MCDADE, MR. GUYER, MR. LOTT, MR. BADHAM, MR. SENSENBRENNER, MR. ROE, MR. HUCKABY, MR. CARMAN, MR. BROWN OF OHIO, MR. APPLEGATE, MR. GINGRICH, MR. WEBER OF MINNESOTA, MR. ATKINSON, MR. MITCHELL OF NEW YORK, MR. MOORHEAD, MS. MARTIN OF ILLINOIS, MR. MCCOLLUM, MR. BURGENER, MR. JEFFRIES, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 1579	Mr. Derwinski
H.R. 3893	Mr. Hammerschmidt

H.R. 19 — **Jan. 5, 1981**

MR. PICKLE

To provide a comprehensive program to improve cargo security for property being transported in interstate and foreign commerce.

(Also referred to Energy and Commerce, Merchant Marine and Fisheries, Public Works and Transportation, and Judiciary Committees.)

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.R. 37 — **Jan. 5, 1981**

MR. ANNUNZIO

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

Identical with

H.R. 474	Mr. Roe

H.R. 38 **Jan. 5, 1981**

MR. ANNUNZIO, MR. SIMON, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

Mar. 2, 1981. Report requested from Department of the Treasury.

Identical with

H.R. 91	Mr. Ashbrook
H.R. 372	Mr. Lent
H.R. 376	Mr. Long of Maryland

H.R. 43 **Jan. 5, 1981**

MR. APPLEGATE, MR. NATCHER, MR. ROE, MR. PEPPER, MR. MURPHY, MR. LEBOUTILLIER, MR. NEAL, MR. MITCHELL OF NEW YORK, MR. DE LUGO, AND MR. MINETA

To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 44 **Jan. 5, 1981**

MR. ARCHER, MR. CHAPPELL, MR. LOEFFLER, MR. FRANK, MR. MILLER OF OHIO, MR. DREIER, MR. MARLENEE, AND MR. MARTIN OF NEW YORK

To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 45 **Jan. 5, 1981**

MR. ARCHER, AND MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 920	Mrs. Smith of Nebraska

H.R. 46 **Jan. 5, 1981**

MR. ARCHER, MR. LOEFFLER, AND MR. SMITH OF NEW JERSEY

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 308	Mr. Hansen of Idaho
H.R. 623	Mr. Shumway
H.R. 995	Mr. McDonald
H.R. 3032	Mr. Rinaldo
H.R. 3254	Mr. Long of Maryland
H.R. 5528	Mr. Lent
H.R. 6592	Mr. Daniel B. Crane

H.R. 63 **Jan. 5, 1981**

MR. SCHULZE, MR. PHILIP M. CRANE, MR. MCCLORY, MR. HORTON, MR. ROUSSELOT, MR. WOLPE, MR. COLLINS OF TEXAS, MR. KOGOVSEK, MR. MURPHY, MR. SHELBY, MR. DORNAN OF CALIFORNIA, MR. LAGOMARSINO, MR. DUNCAN, MRS. BOUQUARD, MR. WINN, MR. PEPPER, MR. WHITEHURST, MR. DE LA GARZA, MR. BROYHILL, MR. SAWYER, MR. PRITCHARD, MR. PRICE, MR. MOTTL, MR. DAVIS, MR. JEFFORDS, MR. MCDADE, MR. SOLOMON, MR. HUGHES, MR. HUCKABY, MR. YATRON, MR. FORSYTHE, MR. DOUGHERTY, MR. WHITTAKER, MR. FISH, MR. RITTER, MR. MYERS, MR. ROBINSON, MR. ANTHONY, MR. GINGRICH, MR. HYDE, MR. SIMON, MR. YOUNG OF ALASKA, MR. MOORE, MR. RUDD, MR. SMITH OF ALABAMA, MR. STUMP, MR. GREGG, MR. EDWARDS OF OKLAHOMA, MR. JEFFRIES, MR. JAMES K. COYNE, MR. BROOMFIELD, MR. SENSENBRENNER, MR. HAGEDORN, AND MR. TRIBLE

To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 64 **Jan. 5, 1981**

MR. ALBOSTA

To amend titles II and XVI of the Social Security Act to provide that an individual receiving child's insurance benefits on the basis of blindness or other disability shall not lose his or her entitlement to such benefits by reason of marriage, if such marriage is to a recipient of supplemental security income benefits.

Feb. 2, 1981. Referred to the Subcommittees on Social Security and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 65 **Jan. 5, 1981**

MR. ALBOSTA, MR. OTTINGER, MR. PEPPER, MR. GRISHAM, MR. CLAY, MR. WHITTEN, MR. MURPHY, MR. BAFALIS, MR. PAUL, MRS. HOLT, MR. WHITEHURST, MR. HUGHES, MR. FORSYTHE, MR. BROYHILL, MR. YATRON, MR. PERKINS, MR. RINALDO, MR. GREEN, MR. MOTTL, MR. KRAMER, MR. NICHOLS, MR. BEVILL, MRS. SCHROEDER, MR. FUQUA, MR. GINGRICH, MS. OAKAR, MR. ADDABBO, MR. GUYER, MR. GOLDWATER OF CALIFORNIA, MR. OBERSTAR, MR. LAGOMARSINO, MR. KILDEE, MR. COELHO, MR. LEHMAN, MR. PANETTA, MR. RICHMOND, MR. WINN, MR. CORRADA, MR. CONYERS, MR. WON PAT, MR. MATSUI, MR. RATCHFORD, MR. WAMPLER, MR. DOUGHERTY, MR. ZABLOCKI, MR. ROTH OF WISCONSIN, MR. MONTGOMERY, MR. DOWNEY, MR. VENTO, MR. LOTT, MR. PORTER, MR. WEISS, MR. HUTTO, MR. HORTON, MR. WILSON, MR. CAMPBELL, MR. ROE, MR. WILLIAMS OF OHIO, MR. YOUNG OF MISSOURI, MR. YOUNG OF FLORIDA, MR. MITCHELL OF NEW YORK, MR. WILLIAMS OF MONTANA, MR. DANIEL B. CRANE, MR. LEACH OF IOWA, MR. SAM B. HALL, JR., MR. JOHN L. BURTON, MR. ANNUNZIO, MR. DAN DANIEL, MR. TRAXLER, MR. FROST, MR. SPENCE, MR. EMERY, MR. FAUNTROY, MR. LELAND, MR. MINETA, MR. ATKINSON, MR. KOGOVSEK, MRS. CHISHOLM, MR. PETRI, MR. DERRICK, MR. DICKS, MR. JONES OF NORTH CAROLINA, MR. PASHAYAN, MR. PARRIS, MR. NOWAK, MR. BINGHAM, MR. HOWARD, MR. EVANS OF GEORGIA, MS. MIKULSKI, MR. MCDONALD, MR. LUNDINE, MR. NEAL, MR. WALKER, MR. ROSENTHAL, MR. ECKART, MR. VOLKMER, MR. EDWARDS OF CALIFORNIA, MR. MOLLOHAN, MR. SUNIA, MR. BONIOR OF MICHIGAN, MR. WASHINGTON, MR. MATTOX, MRS. COLLINS OF ILLINOIS, MR. HAMMERSCHMIDT, MR. GRAY, MR. SYNAR, MR. LUJAN, MR. FRANK, MR. GINN, MR. FASCELL, MR. TAUZIN, MR. JONES OF TENNESSEE, MR. DORNAN OF CALIFORNIA, MR. BEDELL, MR. HARTNETT, MR. ROBERT W. DANIEL, JR., MR. MCDADE, MR. RAHALL, MR. SIMON, MR. D'AMOURS, MRS. BOUQUARD, MR. DE LUGO, MR. BAILEY OF PENNSYLVANIA, MR. JOHNSTON OF NORTH CAROLINA, MR. NELLIGAN, MR. PEYSER, MRS. SCHNEIDER, MR. SHELBY, MR. DUNN, MR. BARNARD, MR. LOWRY OF WASHINGTON, MR. DWYER, MR. WEAVER, MR. AUCOIN, MR. HIGHTOWER, MR. MINISH, MR. BARNES, MR. FOUNTAIN, MR. IRELAND, MR. STANGELAND, MR. ROSE, MR. BROWN OF CALIFORNIA, MR. DIXON OF CALIFORNIA, MR. ZEFERETTI, MR. ERTEL, MR. GARCIA, MR. RITTER, MR. NELSON, MR. BROOMFIELD, MR. CHAPPELL, MR. HOLLENBECK, MR. MARRIOTT, MR. PRICE, MR. FITHIAN, MR. MOFFETT, MR. HILLIS, MR. HERTEL OF MICHIGAN, MR. HEFNER, MR. BOWEN, MR. SCHEUER, MR. WEBER OF MINNESOTA, MR. DASCHLE, MR. MCGRATH, MR. SAWYER, MR. HALL OF OHIO, MR. JAMES K. COYNE, MR. HARKIN, MR. HINSON, MR. FLORIO, MR. SENSENBRENNER, MR. LEATH OF TEXAS, MR. HILER, MR. BROOKS, MR. TAYLOR, MR. APPLEGATE, MR. ERDAHL, MR. COLEMAN, MR. MOAKLEY, MR. EVANS OF INDIANA, MR. MURTHA, MR. CLINGER, MR. WAXMAN, MR. STOKES, MR. HAWKINS, MR. QUILLEN, MR. ROBINSON, MR. MARLENEE, MR. JEFFRIES, MR. BADHAM, MR. ANTHONY, MR. DYSON, MR. PRITCHARD, MR. O'BRIEN, MR. LOEFFLER, MR. WOLF, MR. GORE, MR. BENEDICT, MR. RODINO, MR. LOWERY OF CALIFORNIA, MR. BONKER, MS. FERRARO, MR. RALPH M. HALL, MR. LUKEN, MR. DAVIS, MR. BROWN OF OHIO, MR. RAILSBACK, MR. YOUNG OF ALASKA, MR. GREGG, MR. BAILEY OF MISSOURI, MR. ASPIN, MR. SMITH OF ALABAMA, MR. EMERSON, MR. STUMP, MR. CARMAN, MR. STENHOLM, MR. FARY, MR. ROGERS, MR. CROCKETT, MR. CHENEY, MR. MICA, MR. ANDREWS, MR. SKELTON, MRS. SNOWE, MR. DINGELL, MR. KEMP, MR. CARNEY, MR. PATTERSON, MR. EDWARDS OF OKLAHOMA, MR. MCCOLLUM, MRS. HECKLER, MR. FLIPPO, MR. NAPIER, MR. FORD OF MICHIGAN, MR. MAZZOLI, MR. BLANCHARD, MR. BEARD, MR. EVANS OF IOWA, MR. MCCURDY, MR. SAVAGE, MR. MITCHELL OF MARYLAND, MRS. ROUKEMA, MRS. MARTIN OF ILLINOIS, MR. FOGLIETTA, MR. LANTOS, AND MR. LONG OF MARYLAND

To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 377	Mr. Long of Maryland
H.R. 544	Mr. Roe
H.R. 962	Mr. Guyer
H.R. 1677	Mr. Young of Florida
H.R. 1709	Mr. Duncan

H.R. 80 **Jan. 5, 1981**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale or exchange of certain farmland and other rural land located in the United States.

Identical with

H.R. 1084	Mr. Hinson

H.R. 81 **Jan. 5, 1981**

MR. EDWARDS OF CALIFORNIA, MR. COELHO, MR. DANIELSON, MR. GARCIA, MR. HUGHES, MR. KOGOVSEK, MR. MINETA, MR. MITCHELL OF MARYLAND, MR. MURPHY, MR. PEPPER, AND MR. RICHMOND

To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 82 **Jan. 5, 1981**

MR. ASHBROOK AND MR. ROUSSELOT

To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determination.

Identical with

H.R. 993	Mr. McDonald

H.R. 83 **Jan. 5, 1981**

MR. ASHBROOK

To provide direct aid to the States and territories for educational purposes only for the benefit of the taxpayers and local governments.

H.R. 85 **Jan. 5, 1981**

MR. BIAGGI, MR. STUDDS, MR. SNYDER, MR. HUGHES, MR. OBERSTAR, MR. LENT, MR. D'AMOURS, MR. TRIBLE, MR. HUBBARD, MR. AKAKA, MR. DORNAN OF CALIFORNIA, MS. MIKULSKI, MR. FORSYTHE, MR. ZEFERETTI, MR. YOUNG OF ALASKA, MR. JONES OF NORTH CAROLINA, MR. EVANS OF DELAWARE, MR. MARTIN OF NORTH CAROLINA, MR. EMERY, MR. BONKER, MR. PRITCHARD, MR. DYSON, MR. DOUGHERTY, MR. ADDABBO, MR. RODINO, MR. SCHEUER, MR. PEPPER, MR. GREEN, MR. MURPHY, MR. WEISS, MR. VENTO, MRS. BOGGS, MR. ROSE, MR. FORD OF MICHIGAN, MR. OTTINGER, MR. LAFALCE, MR. MOAKLEY, MR. STOKES, MR. RANGEL, MR. LEHMAN, MR. SEIBERLING, MR. WEAVER, MR. LOWRY OF WASHINGTON, MR. MITCHELL OF MARYLAND, MR. LONG OF MARYLAND, MR. PATTERSON, MR. DE LUGO, MR. NEAL, MR. BARNARD, MR. MCHUGH, MR. GRAY, MR. BEDELL, MR. PANETTA, MR. MINETA, MR. WIRTH, MR. SHAW, AND MR. BOWEN

To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

(Also referred to Merchant Marine and Fisheries and Public Works and Transportation Committees.)

H.R. 86 **Jan. 5, 1981**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to require most individuals to have as their taxable year a year which will require the filing of tax returns just before the November elections.

H.R. 87 **Jan. 5, 1981**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 345	Mr. Horton
H.R. 473	Mr. Roe
H.R. 606	Mr. Rousselot
H.R. 1102	Mr. Hinson
H.R. 1124	Mr. Lagomarsino

H.R. 88 **Jan. 5, 1981**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

Feb. 2, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

Identical with

H.R. 2332	Mr. Walker (cosponsors)

H.R. 89 **Jan. 5, 1981**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to allow a taxpayer to deduct, or claim a credit for, amounts paid as tuition to provide an education for himself, for his spouse, or for his dependents.

Identical with

H.R. 90	Mr. Ashbrook

H.R. 90 **(See H.R. 89 for identical bills.)** **Jan. 5, 1981**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to allow a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide an education for himself, for his spouse, or for his dependents.

H.R. 91 **(See H.R. 38 for identical bills.)** **Jan. 5, 1981**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pension, or other retirement benefits.

H.R. 92 **Jan. 5, 1981**

MR. ASHBROOK AND MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to allow an income tax credit for tuition expenses of the taxpayer or his spouse or a dependent at an institution of higher education, and an additional credit for gifts or contributions made to any institution of higher education.

H.R. 93 **Jan. 5, 1981**

MR. ASHBROOK

To amend title II of the Social Security Act to increase to $5,000 the amount of outside earnings permitted each year without deductions from benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 94 **Jan. 5, 1981**

MR. ASHBROOK

To exempt limited amounts of oil production by independent producers from the windfall profits tax and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 307	Mr. Hansen of Idaho
H.R. 766	Mr. Marlenee

H.R. 95 **Jan. 5, 1981**

MR. ASHBROOK AND MR. ROBERT W. DANIEL, JR.

To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

Identical with

H.R. 332	Mrs. Holt
H.R. 802	Mr. Chappell

H.R. 96 **Jan. 5, 1981**

MR. ASHBROOK

To amend title XI of the Social Security Act to repeal the recently added provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

(See P.L. 97-35 (H.R. 3982) for related action.)

Identical with

H.R. 615	Mr. Rousselot
H.R. 997	Mr. McDonald (cosponsors)
H.R. 1705	Mr. Philip M. Crane

H.R. 110 **Jan. 5, 1981**

MR. BLANCHARD, MR. BONIOR OF MICHIGAN, MRS. BOUQUARD, MR. CORRADA, MR. CROCKETT, MR. DE LUGO, MR. DUNCAN, MR. FORD OF MICHIGAN, MR. FROST, MR. GINGRICH, MR. GRAY, MR. GUYER, MR. HOWARD, MR. KILDEE, MR. KOGOVSEK, MR. MURPHY, MR. MURTHA, MR. PATTERSON, MR. PEPPER, MR. STOKES, MR. TRAXLER, MR. WYDEN, MR. YATRON, MR. EDWARDS OF OKLAHOMA, MR. OBERSTAR, MR. WOLPE, AND MR. GEJDENSON

To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 123 **Jan. 5, 1981**

MR. BENNETT AND MR. GINGRICH

To amend title XVI of the Social Security Act to provide that an alien may not qualify for supplemental security income benefits unless he not only is a permanent resident of the United States but has also continuously resided in the United States for at least five years.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 124 **Jan. 5, 1981**

MR. BENNETT

To amend the Internal Revenue Code of 1954 to provide that the unified credit against the estate tax shall not be reduced by certain gifts made during 1976 which are includible in the gross estate of the decedent.

H.R. 125 **Jan. 5, 1981**

MR. BENNETT

To amend the Internal Revenue Code of 1954 to provide that no individual shall pay an income tax of less than 10 percent of his net income which exceeds $30,000 for any taxable year.

(Superseded by H.R. 6004)

Feb. 18, 1982. Report requested from Department of the Treasury.

H.R. 126 **Jan. 5, 1981**

MR. BENNETT

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

Identical with

H.R. 737	Mr. Collins of Texas
H.R. 1390	Mr. Frenzel
H.R. 1416	Mr. Minish
H.R. 1567	Mr. Addabbo

H.R. 136 **Jan. 5, 1981**

MR. BIAGGI

To amend the Social Security Act to provide that the Federal Government will gradually take over the local share of welfare and medicaid costs and for other purposes.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 138 **Jan. 5, 1981**

MR. BINGHAM, MR. ADDABBO, MR. ATKINSON, MR. BONIOR OF MICHIGAN, MRS. CHISHOLM, MR. CLAY, MR. COELHO, MRS. COLLINS OF ILLINOIS, MR. CORRADA, MR. CROCKETT, MR. DE LUGO, MR. DELLUMS, MR. DOWNEY, MR. FAUNTROY, MS. FERRARO, MR. FRANK, MR. KILDEE, MR. LEHMAN, MR. MARKEY, MS. MIKULSKI, MR. MILLER OF CALIFORNIA, MR. MITCHELL OF MARYLAND, MR. PATTERSON, MR. PEPPER, MR. PRITCHARD, MR. SCHEUER, MRS. SCHROEDER, MR. SEIBERLING, MR. SHAMANSKY, MR. SOLARZ, MR. STOKES, MR. WASHINGTON, MR. WALGREN, MR. WEAVER, AND MR. WEBER OF MINNESOTA

To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long-term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

(Also referred to Energy and Commerce Committee.)

(Superseded by H.R. 139)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 139 **Jan. 5, 1981**

MR. BINGHAM

To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long-term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

(Also referred to Energy and Commerce Committee.)

(Supersedes H.R. 138)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 142 **Jan. 5, 1981**

MR. BRODHEAD, MR. DINGELL, MR. KILDEE, MR. RUSSO, MR. WILLIAMS OF OHIO, MR. BONIOR OF MICHIGAN, MR. FORD OF MICHIGAN, MR. CROCKETT, MR. LAFALCE, AND MR. BUTLER

To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 143 **Jan. 5, 1981**

MR. BRODHEAD, MR. DINGELL, MR. KILDEE, AND MR. FORD OF MICHIGAN

To provide a program of emergency unemployment compensation.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with

H.R. 3571	Mr. Ford of Michigan (cosponsors)

H.R. 144 **Jan. 5, 1981**

MR. BRODHEAD

To amend the Internal Revenue Code of 1954 to encourage employment and the modernization of manufacturing plants by providing an additional investment credit for machinery placed in service in existing manufacturing plants or in nearby plants.

H.R. 145 **Jan. 5, 1981**

MR. BRODHEAD

To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 146 **Jan. 5, 1981**

MR. BRODHEAD, MR. FORD OF MICHIGAN, MR. BLANCHARD, MR. BROOMFIELD, MR. DUNN, MR. HERTEL OF MICHIGAN, MR. YOUNG OF MISSOURI, MR. SAM B. HALL, JR., MR. CLAY, MR. DINGELL, MR. ANTHONY, MR. OBERSTAR, MR. MITCHELL OF MARYLAND, MR. MAZZOLI, MR. MURPHY, MR. ALBOSTA, MR. WON PAT, MR. BONIOR OF MICHIGAN, MR. YATRON, MR. ATKINSON, MR. HARTNETT, MS. OAKAR, MR. SEIBERLING, MR. WOLPE, MR. CROCKETT, MR. KILDEE, MR. TRAXLER, MR. GUYER, MR. HOLLAND, MR. DUNCAN, MR. MOTTL, MR. DE LUGO, MR. RAILSBACK, MR. FORD OF TENNESSEE, AND MR. CONYERS

To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 147 **Jan. 5, 1981**

MR. BRODHEAD

To amend the Internal Revenue Code of 1954 to make the investment tax credit for motor vehicle manufacturing property refundable.

H.R. 148 **Jan. 5, 1981**

MR. BRODHEAD AND MR. DASCHLE

To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 149 **Jan. 5, 1981**

MR. BRODHEAD, MR. TRAXLER, MR. HUGHES, AND MR. FORD OF MICHIGAN

To amend the Internal Revenue Code of 1954 to make certain changes in the provisions which increase the Federal unemployment tax in States which have outstanding Federal loans.

Feb. 2, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 150 **Jan. 5, 1981**

MR. BRODHEAD, MR. WOLPE, AND MR. ANDERSON

To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, with the new method of financing being gradually phased in over a 3-year period, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.

Feb. 2, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 151 **Jan. 5, 1981**

MR. BRODHEAD, MR. CONYERS, MR. TRAXLER, MR. FORD OF MICHIGAN, AND MR. BLANCHARD

To provide for reimbursement to States experiencing high rates of insured unemployment, to reimburse States for the costs of providing certain extended benefits paid before 1981, and to cancel certain advances made to the Federal extended unemployment compensation account.

Feb. 2, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

H.R. 152 **Jan. 5, 1981**

MR. BRODHEAD

To provide medicare coverage for orthopedic shoes or other supportive devices prescribed by a physician for correction or treatment of abnormalities of the feet or legs which cause serious detrimental medical effects.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 153 **Jan. 5, 1981**

MR. BRODHEAD AND MR. GUARINI

To amend title XVIII of the Social Security Act to include dental care, eye care, and hearing aids among the items and services for which payment may be made under the supplementary medical insurance program.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 154 **Jan. 5, 1981**

MR. BROOMFIELD

To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 969 Mr. Guyer

H.R. 155 **Jan. 5, 1981**

MR. BROOMFIELD

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest and dividends on deposits in savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 156 **Jan. 5, 1981**

MR. BURGENER

To amend the Immigration and Nationality Act to prevent the illegal entry and employment of aliens in the United States, to facilitate the admission of aliens for temporary employment, to regulate the issuance and use of social security account cards, and for other purposes.

(Also referred to Judiciary and Education and Labor Committees.)

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 162 **Jan. 5, 1981**

MR. CAMPBELL

For the relief of certain hospitals and health-care facilities.

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 165 **Jan. 5, 1981**

MR. CLAUSEN

To amend the Internal Revenue Code of 1954 to increase for taxable years beginning after December 31, 1980, the personal income tax exemptions of a taxpayer (including the exemption for a spouse, the exemptions for dependents, and the additional exemptions for old age and blindness).

H.R. 166 **Jan. 5, 1981**

MR. CLAUSEN

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 239 Mr. Fuqua
H.R. 1125 Mr. Lagomarsino

H.R. 167 **Jan. 5, 1981**

MR. CLAUSEN

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

Identical with

H.R. 959 Mr. Guyer
H.R. 1442 Mr. Sawyer
H.R. 1700 Mrs. Fenwick (cosponsors)
H.R. 2366 Mr. Evans of Georgia
H.R. 2787 Mr. Philip M. Crane

H.R. 177 **Jan. 5, 1981**

MR. CONABLE, MR. BEARD, MR. BROOMFIELD, MR. BROYHILL, MR. BUTLER, MR. CAMPBELL, MR. CLAUSEN, MR. CLINGER, MR. COATS, MR. COUGHLIN, MR. DUNCAN, MR. DUNN, MR. FINDLEY, MR. FRENZEL, MR. GOODLING, MR. GREEN, MR. GREGG, MR. HORTON, MR. HYDE, MR. LAGOMARSINO, MR. LEBOUTILLIER, MR. LENT, MR. LOTT, MR. MCCLORY, MR. MADIGAN, MR. PARRIS, MR. PETRI, MR. PRITCHARD, MR. ROUSSELOT, MR. SAWYER, MR. SENSENBRENNER, MR. SHUMWAY, MR. TAUKE, MR. THOMAS, MR. WEBER OF MINNESOTA, MR. WHITEHURST, MR. WHITTAKER, MR. WOLF, MR. GINGRICH, MR. GOLDWATER, MR. REGULA, MR. BEREUTER, MR. MOLINARI, MR. GEJDENSON, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 178 **Jan. 5, 1981**

MR. CONABLE, MR. BROOMFIELD, MR. BROYHILL, MR. CAMPBELL, MR. COATS, MR. COUGHLIN, MR. DUNCAN, MR. FINDLEY, MR. FORSYTHE, MR. FRENZEL, MR. GREGG, MR. HINSON, MR. HORTON, MR. HYDE, MR. LAGOMARSINO, MR. LEBOUTILLIER, MR. LENT, MR. LIVINGSTON, MR. LOTT, MR. LOWERY OF CALIFORNIA, MR. MCCLORY, MR. MCGRATH, MR. MADIGAN, MR. PARRIS, MR. PORTER, MR. PRITCHARD, MR. ROUSSELOT, MR. SENSENBRENNER, MR. SHUMWAY, MR. THOMAS, MR. WALKER, MR. WEBER OF MINNESOTA, MR. WHITTAKER, MR. WINN, MR. WOLF, MR. GINGRICH, MRS. BYRON, MR. EMERSON, MR. MARTIN OF NEW YORK, MR. D'AMOURS, MR. MCCOLLUM, MR. SHELBY, MR. ROGERS, MR. DAUB, AND MR. BARNES

To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

Identical with

H.R. 2890 Mr. McGrath

H.R. 181 **Jan. 5, 1981**

MR. D'AMOURS, MR. CONTE, MRS. BYRON, MR. OBERSTAR, AND MR. DONNELLY

To amend the Internal Revenue Code of 1954 to provide that expenditures for woodburning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

H.R. 182 **Jan. 5, 1981**

MR. D'AMOURS, MR. FRANK, MS. MARTIN OF ILLINOIS, MR. EMERY, MR. STANGELAND, MR. STUDDS, MR. CONABLE, MR. CHENEY, MR. BLILEY, AND MR. SOLOMON

To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

Feb. 2, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

(Superseded by P.L. 97-248 (H.R. 4961.)

H.R. 186 **Jan. 5, 1981**

MR. DANIELSON AND MR. BRODHEAD

To amend the Internal Revenue Code of 1954 to disallow deductions from gross income for salary paid to aliens illegally employed in the United States.

H.R. 187 **Jan. 5, 1981**

MR. DANIELSON

To amend the Internal Revenue Code of 1954 to allow an itemized deduction for certain salaries and other compensation paid for personal services.

H.R. 190 **Jan. 5, 1981**

MR. DOWNEY, MR. KOGOVSEK, MR. BONIOR OF MICHIGAN, MR. BARNES, MR. MURPHY, MR. MAZZOLI, MR. BEDELL, MR. GINGRICH, MR. PEPPER, MR. CARNEY, MR. GREGG, MR. BARNARD, MR. FAZIO, MR. ATKINSON, MR. FROST, MR. HUGHES, MR. ERTEL, MR. GRAY, MR. DOUGHERTY, MR. GARCIA, MS. MIKULSKI, MR. GORE, MR. HARKIN, AND MR. KRAMER

To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 191 **Jan. 5, 1981**

MR. DOWNEY

To amend the Internal Revenue Code of 1954 to allow the deduction for contributions to individual retirement savings even though the taxpayer is an active participant in a pension plan and to require the Secretary of the Treasury to provide, with the instructions for completing individual income tax returns, a simple-language explanation of the requirements and benefits of such deduction.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 202 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide that an unmarried individual who maintains a household shall be considered a head of household, without regard to whether the individual has a dependent who is a member of the household.

H.R. 203 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 1089 Mr. Hinson

H.R. 204 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 205 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To require the Internal Revenue Service to follow Frederick against the United States in the administration of the Internal Revenue Code of 1954 with respect to transportation expenses.

H.R. 206 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for charitable contribution of the right to use a residence for occupancy by handicapped individuals.

H.R. 207 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to exempt from the excise tax imposed on trailers any trailer designed to be used with a light-duty vehicle for farming purposes or for transporting horses or livestock.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 208 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to suspend the imposition of interest and to prohibit the imposition of a penalty for failure to pay tax on underpayments of tax resulting from erroneous advice given in writing by the Internal Revenue Service.

Identical with

H.R. 455	Mr. Robinson
H.R. 461	Mr. Roe

H.R. 209 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 210 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations.

Identical with

H.R. 420	Mr. Quillen
H.R. 3792	Mr. Duncan

H.R. 211 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To provide for demonstration projects whereby medicare patients receiving chemotherapy or radiation therapy may be housed and boarded in settings other than inpatient hospital facilities.

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 212 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend title II of the Social Security Act to provide that mother's insurance benefits will continue to be paid as long as the mother has in her care a child, entitled to child's insurance benefits, who is between ages 18 and 22 and is a full-time student.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 213 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide that gross income shall not include interest on certain obligations issued by the Tennessee Valley Authority.

H.R. 214 **Jan. 5, 1981**

MR. DUNCAN OF TENNESSEE AND MR. HOWARD

To amend title XVIII of the Social Security Act to include as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

Identical with

H.R. 315	Mr. Hansen of Idaho
H.R. 505	Mr. Roe
H.R. 1332	Mr. Lehman
H.R. 4305	Mr. Hammerschmidt

H.R. 215 **Jan. 5, 1981**

MR. ENGLISH, MR. MOLLOHAN, MR. KAZEN, MR. LOWERY OF CALIFORNIA, MR. ROBERTS OF SOUTH DAKOTA, MR. ANTHONY, MR. WINN, MR. MURPHY, MR. GINGRICH, MR. KOGOVSEK, MR. HUBBARD, MR. COELHO, MR. WYLIE, MR. TRAXLER, MR. SIMON, MR. WILLIAMS OF MONTANA, MR. KINDNESS, MR. WAMPLER, MR. DAUB, MR. BARNARD, MR. STANGELAND, MR. ROE, MR. SYNAR, AND MR. MILLER OF OHIO

To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 224 **Jan. 5, 1981**

MR. FISH AND MR. WEBER OF MINNESOTA

To amend the Internal Revenue Code of 1954 to permit an exemption of the first $5,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

Identical with

H.R. 1951	Mr. Biaggi
H.R. 2094	Mrs. Bouquard

H.R. 226 **Jan. 5, 1981**

MR. FISH, MR. MOORHEAD, AND MR. HORTON

To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 239 **(See H.R. 166 for identical bills.)** **Jan. 5, 1981**

MR. FUQUA

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 240 **Jan. 5, 1981**

MR. FUQUA

To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

Identical with

H.R. 2095	Mrs. Bouquard

H.R. 241 **Jan. 5, 1981**

MR. FUQUA

To amend title XVI of the Social Security Act to provide that supplemental security income benefits which are due an individual who dies without leaving an eligible spouse shall be paid to the person or persons who paid the expenses of such individuals last illness and burial.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 242 **Jan. 5, 1981**

MR. FUQUA

To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 480	Mr. Roe
H.R. 1036	Mr. Gaydos
H.R. 1090	Mr. Hinson

H.R. 244 **Jan. 5, 1981**

MR. FUQUA

To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

Identical with

H.R. 245 Mr. Fuqua
H.R. 4201 Mr. Hammerschmidt

H.R. 245 **(See H.R. 244 for identical bills.)** **Jan. 5, 1981**

MR. FUQUA

To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 246 **Jan. 5, 1981**

MR. GOODLING, MR. BAILEY OF PENNSYLVANIA, MR. BINGHAM, MR. CLAY, MR. EVANS OF GEORGIA, MR. FORSYTHE, MR. HAWKINS OF CALIFORNIA, MR. SIMON, MR. WON PAT, MR. GIBBONS, MR. DORNAN OF CALIFORNIA, MR. GARCIA, MR. YOUNG OF ALASKA, MR. MCDONALD, MR. STOKES, MR. FISH, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 247 **Jan. 5, 1981**

MR. GRADISON, MR. ARCHER, MR. ASHBROOK, MR. BAFALIS, MR. BARNARD, MR. BEARD, MR. BEREUTER, MR. BETHUNE, MR. BLANCHARD, MRS. BOUQUARD, MR. BOWEN, MR. BROYHILL, MR. BURGENER, MR. CAMPBELL, MR. CARNEY, MR. CHAPPELL, MR. CHENEY, MR. CLAUSEN, MR. CLINGER, MR. COLEMAN, MR. CONABLE, MR. CONTE, MR. CORCORAN, MR. COUGHLIN, MR. COURTER, MR. DANNEMEYER, MR. DAVIS, MR. DERWINSKI, MR. DICKINSON, MR. DOUGHERTY, MR. DUNCAN OF TENNESSEE, MR. FAZIO, MR. FORSYTHE, MR. FRENZEL, MR. FROST, MR. GILMAN, MR. GINGRICH, MR. GINN, MR. GOLDWATER OF CALIFORNIA, MR. GOODLING, MR. GRAMM, MR. GREEN, MR. GRISHAM, MR. GUYER, MR. HAGEDORN, MRS. HECKLER, MR. HINSON, MR. HOLLENBECK, MR. HOPKINS, MR. HORTON, MR. IRELAND, MR. JACOBS, MR. JEFFRIES, MR. KEMP, MR. KILDEE, MR. KINDNESS, MR. KRAMER, MR. LEE, MR. LENT, MR. LEVITAS, MR. LEWIS, MR. LIVINGSTON, MR. LOEFFLER, MR. LAGOMARSINO, MR. LOTT, MR. LATTA, MR. LUKEN, MR. LUNGREN, MR. MCDONALD, MR. MCEWEN, MR. MADIGAN, MR. MARKS, MR. MARRIOTT, MR. MOTTL, MR. MICHEL, MR. MOORHEAD, MR. MOORE, MR. MURPHY, MR. O'BRIEN, MR. PASHAYAN, MR. PETRI, MR. PURSELL, MR. RAILSBACK, MR. REGULA, MR. RITTER, MR. ROBINSON, MR. ROE, MR. ROTH OF WISCONSIN, MR. ROUSSELOT, MR. RUDD, MR. SAWYER, MR. SCHULZE, MR. SENSENBRENNER, MR. SHUMWAY, MRS. SNOWE, MR. SNYDER, MR. SOLOMON, MR. SPENCE, MR. STANGELAND, MR. STOKES, MR. STOCKMAN, MR. SWIFT, MR. TAUKE, MR. THOMAS, MR. TRIBLE, MR. WALKER, MR. WAMPLER, MR. WHITEHURST, MR. WHITTAKER, MR. WILSON, MR. WINN, MR. WYLIE, MR. YATRON, MR. JOHN L. BURTON OF CALIFORNIA, MR. COELHO, MR. COLLINS OF TEXAS, MR. ROBERT W. DANIEL OF VIRGINIA, MR. EDWARDS OF OKLAHOMA, MR. ERDAHL, MR. EVANS OF INDIANA, MR. DORNAN OF CALIFORNIA, MR. LEACH OF IOWA, MR. MILLER OF OHIO, MR. MILLER OF CALIFORNIA, MR. MITCHELL OF NEW YORK, MRS. SMITH OF NEBRASKA, MR. STANTON OF OHIO, MR. WILLIAMS OF OHIO, MR. YOUNG OF FLORIDA, MR. BROOMFIELD, MR. SHUSTER, MR. FISH, MR. EMERY, MR. HYDE, MR. LUJAN, MR. MARLENEE, MR. PAUL, MR. BROWN OF OHIO, MR. HALL OF OHIO, MR. EDWARDS OF ALABAMA, MR. MCKINNEY, MR. DECKARD, MR. EVANS OF GEORGIA, MR. HANSEN OF IDAHO, MR. JONES OF NORTH CAROLINA, MR. MARTIN OF NORTH CAROLINA, MR. COATS, MR. BEDELL, MR. HILLIS, MR. PRITCHARD, MR. VANDER JAGT, MR. MCCLOSKEY, MR. WEBER OF MINNESOTA, MR. PARRIS, MR. DUNN, MR. BROWN OF COLORADO, MR. BAILEY OF MISSOURI, MR. GREGG, MRS. SCHNEIDER, MR. NEAL, MR. DREIER, MR. SKEEN, MR. JOHNSTON OF NORTH CAROLINA, MR. BENEDICT, MR. SMITH OF NEW JERSEY, MR. MCGRATH, MR. MORRISON, MR. JAMES K. COYNE, MR. HILER, MR. CRAIG, MR. SHAW, MR. EVANS OF IOWA, MR. NELLIGAN, MR. YOUNG OF ALASKA, MR. PORTER, MR. JEFFORDS, MR. GUNDERSON, MR. MARTIN OF NEW YORK, MR. HANSEN OF UTAH, MR. HARTNETT, MR. EMERSON, MR. SMITH OF ALABAMA, MR. ROBERTS OF SOUTH DAKOTA, MR. MCCOLLUM, MR. LEBOUTILLIER, MR. LOWERY OF CALIFORNIA, MR. HUNTER, MR. DAUB, MR. SMITH OF OREGON, MR. MOLINARI, MR. MOFFETT, MR. CHAPPIE, MR. DORGAN OF NORTH DAKOTA, MR. PATTERSON, MR. BONIOR OF MICHIGAN, MR. FORD OF MICHIGAN, MR. DASCHLE, MR. HARKIN, MR. PHILIP M. CRANE, MR. DANIEL B. CRANE, MR. DELLUMS, MR. WALGREN, MR. HAWKINS, MR. MITCHELL OF MARYLAND, MR. CLAY, MRS. CHISHOLM, MR. LELAND, MR. CROCKETT, MR. ATKINSON, MRS. HOLT, MRS. COLLINS OF ILLINOIS, MR. NAPIER, MR. SAVAGE, MR. BLILEY, MR. WEBER OF OHIO, MR. STATON OF WEST VIRGINIA, MR. SUNIA, MR. DYSON, MR. SILJANDER, MR. DYMALLY, MR. GRAY, MR. BADHAM, MR. WASHINGTON, MR. BARNES, MR. BREAUX, MR. STENHOLM, MR. MOLLOHAN, AND MRS. SCHROEDER

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 3421 Mr. Philip M. Crane

H.R. 248 **Jan. 5, 1981**

MR. GUARINI, MR. DUNCAN OF TENNESSEE, MR. ADDABBO, MR. BARNES, MRS. BOUQUARD, MR. FRENZEL, MR. PRITCHARD, MR. ROUSSELOT, MR. WHITEHURST, MR. WINN, MR. VENTO, MR. SAWYER, MRS. FENWICK, MR. WON PAT, MR. BEDELL, MR. CHENEY, MR. TRAXLER, MR. FORSYTHE, MR. PETRI, MR. EVANS OF GEORGIA, MR. ROBERTS OF SOUTH DAKOTA, MR. ROE, MR. HEFTEL OF HAWAII, MR. MINETA, MR. GRADISON, MR. WOLPE, MR. BAILEY OF PENNSYLVANIA, MR. MATSUI, MR. MARLENEE, MR. MOAKLEY, MR. CORCORAN, AND MR. ANTHONY

To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 263 **Jan. 5, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to provide a credit for tuition paid for higher education.

H.R. 264 **Jan. 5, 1981**

MR. GUYER

To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to provide that any individual may elect (on an annual basis) to contribute to a private retirement plan rather than participating in the social security program.

Feb. 2, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 265 **Jan. 5, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.

Identical with

H.R. 427 Mr. Quillen

H.R. 266 **Jan. 5, 1981**

MR. GUYER, MR. ADDABBO, MR. APPLEGATE, MR. BARNARD, MR. BROWN OF OHIO, MR. BUTLER, MR. CORCORAN, MR. ECKART, MR. FARY, MR. FROST, MR. GINGRICH, MR. HAWKINS OF CALIFORNIA, MRS. HOLT, MR. HYDE, MR. KINDNESS, MR. KOGOVSEK, MR. LAGOMARSINO, MR. LOEFFLER, MR. LOTT, MR. MCDONALD, MR. MCEWEN, MR. MINETA, MR. PARRIS, MR. RAILSBACK, MR. ROE, MR. ROSENTHAL, MR. ST GERMAIN, MR. STOKES, MR. VENTO, MR. WHITEHURST, MR. WINN, MR. YOUNG OF MISSOURI, MR. ANDREWS, MS. MIKULSKI, AND MR. MITCHELL OF MARYLAND

To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 337 Mrs. Holt
H.R. 2154 Mr. Mottl
H.R. 2611 Mr. Patterson

H.R. 268 **Jan. 5, 1981**

MR. ALBOSTA

To provide that each State must establish a jobfare program, and require participation therein by residents of the State who are receiving benefits or assistance under the AFDC, food stamp, and public housing programs as a condition of the State's eligibility for Federal assistance in connection with those programs.

(Also referred to Agriculture, Banking, Finance and Urban Affairs, and Education and Labor Committees.)

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

11-054 O - 83 - 9

H.R. 269 **Jan. 5, 1981**

MR. FINDLEY, MR. CHAPPELL, MR. COELHO, MR. DANIEL B. CRANE, MR. DERWINSKI, MR. ERLENBORN, MRS. HOLT, MR. MOLLOHAN, MR. PETRI, MR. SPENCE, MR. WHITEHURST, MR. WINN, MR. WON PAT, MR. O'BRIEN, MR. BUTLER, MR. BROYHILL, MR. COLLINS OF TEXAS, MR. HANSEN OF IDAHO, MR. MARTIN OF NORTH CAROLINA, MS. MARTIN OF ILLINOIS, MR. APPLEGATE, MR. BADHAM, MR. BAILEY OF MISSOURI, MR. BARNARD, MR. BEARD, MR. BENEDICT, MR. BROWN OF OHIO, MR. CAMPBELL, MR. COLEMAN, MR. COURTER, MR. ROBERT W. DANIEL, JR., MR. DANNEMEYER, MR. DAVIS, MR. DUNN, MR. EVANS OF GEORGIA, MR. FROST, MR. GIBBONS, MR. GLICKMAN, MR. GRAMM, MR. HINSON, MR. JACOBS, MR. JEFFRIES, MR. JOHNSTON, MR. KRAMER, MR. LAGOMARSINO, MR. LEATH OF TEXAS, MR. LOTT, MR. MARLENEE, MR. MORRISON, MR. RITTER, MR. ROBINSON, MR. ROUSSELOT, MR. RUSSO, MR. SENSENBRENNER, MR. SMITH OF NEW JERSEY, MR. WEBER OF MINNESOTA, MR. CORCORAN, MR. HENDON, MR. EMERSON, MR. STANGELAND, MR. TAUKE, MR. GREGG, MR. TRIBLE, MR. LOWERY OF CALIFORNIA, MR. ROTH OF WISCONSIN, MR. BENNETT, MR. LUJAN, MR. ROBERTS OF SOUTH DAKOTA, MR. SHELBY, MR. GOLDWATER, MR. HUBBARD, MR. RUDD, MR. SHUMWAY, MR. BAFALIS, MR. MILLER OF OHIO, MR. HARTNETT, MR. SAWYER, MR. STUMP, MR. GINGRICH, MR. GUNDERSON, MR. EVANS OF DELAWARE, MR. MARRIOTT, MR. GOODLING, MR. DREIER, MR. BURGENER, MR. MCCOLLUM, MRS. BYRON, AND MR. NAPIER

To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

(Also referred to Education and Labor, Agriculture, and Banking, Finance and Urban Affairs Committees.)

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

Identical with

H.R. 971 Mr. Guyer

H.R. 304 **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

H.R. 305 **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for certain amounts of savings.

H.R. 306 **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To amend the Internal Revenue Code of 1954 to exempt dividends from Federal taxation, to allocate corporate income tax revenues for payments to qualified registered voters, and for other purposes.

H.R. 307 **(See H.R. 94 for identical bills.)** **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To exempt limited amounts of oil production by independent producers from the windfall profits tax and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 308 **(See H.R. 46 for identical bills.)** **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 309 **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 2104 Mr. Courter

H.R. 310 **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To prohibit the importation into the United States of certain agricultural products of Cuba, to include citrus, winter vegetables, and tropical fruits until after 1989.

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.R. 311 **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To strengthen the American family and promote the virtues of family life through education, tax assistance, and related measures.

(Also referred to Agriculture, Armed Services, Education and Labor, and Judiciary Committees.)

H.R. 312 **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To reduce interest and inflation, and for other purposes.

(Also referred to Banking, Finance and Urban Affairs, Government Operations, and Rules Committees.)

H.R. 315 **(See H.R. 214 for identical bills.)** **Jan. 5, 1981**

MR. HANSEN OF IDAHO

To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 318 **Jan. 5, 1981**

MR. HIGHTOWER, MR. ANTHONY, MR. ARCHER, MR. BUTLER, MR. CAMPBELL, MR. CORCORAN, MR. DANIEL B. CRANE, MR. ENGLISH, MR. FORSYTHE, MR. GONZALEZ, MR. GRAMM, MR. GUYER, MR. HANCE, MR. HINSON, MR. LAGOMARSINO, MR. LEHMAN, MR. LUJAN, MR. MONTGOMERY, MR. PEPPER, MR. STENHOLM, MR. SYNAR, MR. TAUZIN, MR. WEISS, MR. WILSON, MR. WINN, MR. YATRON, MR. LEATH OF TEXAS, MR. COELHO, MR. ROBERT W. DANIEL OF VIRGINIA, MR. DORNAN OF CALIFORNIA, MR. EDWARDS OF OKLAHOMA, MR. JONES OF OKLAHOMA, MR. WILLIAMS OF MONTANA, MR. YOUNG OF MISSOURI, MR. FROST, MR. LOTT, MR. ROUSSELOT, MR. LIVINGSTON, MR. BEARD, MR. COLLINS OF TEXAS, MR. LUNGREN, MR. BROOKS, MR. ROSE, MR. HYDE, MR. HARTNETT, MR. BARNARD, MR. ATKINSON, MR. TAUKE, MR. ROEMER, MR. MARLENEE, MR. FISH, MR. RUDD, MR. PORTER, MR. LOEFFLER, MR. MOORE, AND MR. CHENEY

To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 332 **(See H.R. 95 for identical bills.)** **Jan. 5, 1981**

MRS. HOLT

To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

H.R. 333 **Jan. 5, 1981**

MRS. HOLT

To provide that individuals who retired on disability before October 1, 1976, shall be entitled to the exclusion for disability payments under section 105(d) of the Internal Revenue Code of 1954 without regard to the income limitation in such section, and for other purposes.

Identical with

H.R. 1209	Mr. Whitehurst
H.R. 2072	Mr. Young of Florida

H.R. 334 **Jan. 5, 1981**

MRS. HOLT, MR. EDWARDS OF ALABAMA, MR. MCCURDY, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in banks and certain other savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 2927	Mr. Fuqua

H.R. 335 **Jan. 5, 1981**

MRS. HOLT

To amend the Internal Revenue Code of 1954 to allow a taxpayer a deduction from gross income for expenses paid by him for the education of any of his dependents at an institution of higher learning.

H.R. 336 **Jan. 5, 1981**

MRS. HOLT

To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.

H.R. 337 (See H.R. 266 for identical bills.) **Jan. 5, 1981**

MRS. HOLT AND MR. PHILIP M. CRANE

To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 338 **Jan. 5, 1981**

MRS. HOLT

To amend the Internal Revenue Code of 1954 to allow an exemption for certain professional liability insurance organizations.

H.R. 345 (See H.R. 87 for identical bills.) **Jan. 5, 1981**

MR. HORTON

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 346 **Jan. 5, 1981**

MR. HORTON

To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or peat burning stoves.

H.R. 347 **Jan. 5, 1981**

MR. HORTON

To amend title II of the Social Security Act to increase to $750 in all cases the amount of the lump-sum death payment thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 349 **Jan. 5, 1981**

MR. HORTON AND MR. BEREUTER

To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 356 **Jan. 5, 1981**

MR. JACOBS

To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of sections 219 and 220 of such Code of certain individuals who separate from service with an employer during the taxable year.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 357 **Jan. 5, 1981**

MR. JACOBS

To amend title II of the Social Security Act to require actual dependency as a condition of a stepchild's eligibility for child's insurance benefits, thereby preventing an insured individual's stepchildren from qualifying for such benefits on his or her wage record (and thereby reducing the benefits of his or her natural children) if they are being supported by their natural parent.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 358 **Jan. 5, 1981**

MR. JACOBS

To amend title II of the Social Security Act to provide that surviving divorced wives, as well as widows, may marry after attaining age 60 without affecting their entitlement to widow's insurance benefits.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 359 **Jan. 5, 1981**

MR. JACOBS

To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain from the sale of stock in a domestic corporation engaged in a trade or business related to energy if within ninety days after the sale the proceeds are invested in stock of another such corporation.

H.R. 360 **Jan. 5, 1981**

MR. JACOBS

To amend the Internal Revenue Code of 1954 to deny the business deduction for any amount paid or incurred for regularly scheduled air transportation to the extent such amount exceeds the normal tourist class fare for such transportation.

H.R. 362 **Jan. 5, 1981**

MR. JACOBS

To amend title XVIII of the Social Security Act for the purpose of mandating guidelines with respect to the return of unused home dialysis supplies.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 363 **Jan. 5, 1981**

MR. KASTENMEIER

To amend the Internal Revenue Code of 1954 to provide that cigarette advertising is not a deductible business expense.

H.R. 364 **Jan. 5, 1981**

MR. KILDEE, MR. BRODHEAD, MR. BONIOR OF MICHIGAN, MR. TRAXLER, AND MR. WOLPE

To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of a certain portion of amounts received as annuities, pensions, or other retirement benefits by individuals who have attained age 65.

H.R. 365 **Jan. 5, 1981**

MR. LEDERER

To extend for one year the provisions of law relating to the business expenses of State legislators.

Mar. 31, 1981. Referred to Subcommittee on Select Revenue Measures. June 23, 1981. Hearing held.

H.R. 366 **Jan. 5, 1981**

MR. LEDERER

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition for elementary and secondary education.

H.R. 369 **Jan. 5, 1981**

MR. LENT

To amend the Internal Revenue Code of 1954 to allow certain low- and middle-income individuals a refundable tax credit for a certain portion of the property taxes paid by them on their principal residences or of the rent they pay for their principal residences.

Identical with

H.R. 2476 Mr. Solomon

H.R. 370 **Jan. 5, 1981**

MR. LENT AND MR. RITTER

To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 378 Mr. Long of Maryland

H.R. 371 **Jan. 5, 1981**

MR. LENT AND MR. ROTH OF WISCONSIN

To amend title II of the Social Security Act to improve the treatment of women through the establishment and payment of working spouse's benefits.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 372 **(See H.R. 38 for identical bills.)** **Jan. 5, 1981**

MR. LENT, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 373 **Jan. 5, 1981**

MR. LENT

To establish a task force to study and evaluate the taxation of real property by State and local governments, the effects of such taxation on certain taxpayers, and the feasibility to Federal taxation and other policies designed to reduce the dependence of State and local governments on such taxation.

(Also referred to Government Operations Committee.)

H.R. 376 (See H.R. 38 for identical bills.) **Jan. 5, 1981**

MR. LONG OF MARYLAND

To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 377 (See H.R. 65 for identical bills.) **Jan. 5, 1981**

MR. LONG OF MARYLAND

To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 378 (See H.R. 370 for identical bills.) **Jan. 5, 1981**

MR. LONG OF MARYLAND AND MR. DWYER

To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 380 **Jan. 5, 1981**

MR. LUKEN, MR. GOLDWATER OF CALIFORNIA, MR. MOTTL, MR. ROBERT W. DANIEL OF VIRGINIA, MR. SCHEUER, MR. MAZZOLI, MR. DOUGHERTY, MR. FORSYTHE, MR. LIVINGSTON, MR. VOLKMER, MR. EDWARDS OF OKLAHOMA, MR. SNYDER, MR. CHAPPELL, MR. APPLEGATE, MR. GUYER, MR. WON PAT, MR. BIAGGI, MR. BROWN OF OHIO, MR. COLLINS OF TEXAS, MR. EDGAR, MRS. HOLT, MR. RUSSO, MR. ST GERMAIN, MR. DERWINSKI, MS. FERRARO, MS. MIKULSKI, MR. BREAUX, MR. LUJAN, AND MR. TAUZIN

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 389 **Jan. 5, 1981**

MR. NEAL

To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for qualified fire detector expenses.

H.R. 390 **Jan. 5, 1981**

MR. NOWAK, MR. YATRON, MR. WHITEHURST, MR. MURPHY, MR. FISH, MR. PEPPER, MR. NELLIGAN, MR. MCHUGH, MR. LAFALCE, MR. SMITH OF IOWA, MR. PRITCHARD, MR. BARNARD, MR. HUGHES, MR. WILSON, MR. JAMES K. COYNE, MR. EDGAR, MR. ROE, MR. LUKEN, AND MR. BENJAMIN

To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 401 **Jan. 5, 1981**

MR. PICKLE, MR. JONES OF OKLAHOMA, AND MR. LOWRY OF WASHINGTON

To provide mandatory social security coverage for Members of Congress and the Vice President.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 414 **Jan. 5, 1981**

MR. QUILLEN

To amend title II of the Social Security Act to provide that an individual's entitlement to benefits thereunder shall continue through the month of his or her death (without affecting any other person's entitlement to benefits for that month), in order to provide such individual's family with assistance in meeting extra death-related expenses.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 415 **Jan. 5, 1981**

MR. QUILLEN

To amend title II of the Social Security Act to provide that widow's insurance benefits shall be payable at age 50, without actuarial reduction and without regard to disability.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 416 **Jan. 5, 1981**

MR. QUILLEN

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 901	Mr. Lehman
H.R. 1804	Mr. Collins of Texas
H.R. 1985	Mr. Fascell
H.R. 2531	Mr. Derwinski
H.R. 3544	Mr. Mica

H.R. 418 **Jan. 5, 1981**

MR. QUILLEN

To amend title II of the Social Security Act to provide that the automatic cost-of-living increases in benefits which are authorized thereunder may be made on a semiannual basis (rather than only on an annual basis as at present).

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 419 **Jan. 5, 1981**

MR. QUILLEN

To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 420 **(See H.R. 210 for identical bills.)** **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations.

H.R. 421 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to increase to $6,000 the exclusion from taxable gifts made during a calendar year by a donor to a person.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 422 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to provide that the requirement that unemployment compensation be reduced by certain retirement benefits will not apply to social security and railroad retirement benefits.

Feb. 2, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

Oct. 28, 1981. Hearing held.

Identical with

H.R. 1112	Mr. Hollenbeck (cosponsor)

H.R. 423 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to increase the accumulated earnings credit, to increase the amount of used equipment eligible for the investment tax credit, and to allow certain small businesses to use the cash method of accounting without regard to inventories.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 424 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to increase to $1,200 the personal income tax exemptions of a taxpayer (including the exemption for a spouse, the exemptions for dependents, and the additional exemptions for old age and blindness).

H.R. 425 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to provide that an individual may deduct amounts paid for his higher education, or for the higher education of any of his dependents.

H.R. 426 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

Identical with

H.R. 456	Mr. Robinson
H.R. 3539	Mr. Latta

H.R. 427 (See H.R. 265 for identical bills.) **Jan. 5, 1981**

MR. QUILLEN, AND MR. BONER OF TENNESSEE

To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.

H.R. 428 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 429 **Jan. 5, 1981**

MR. QUILLEN, MR. ASHBROOK, AND MR. WEBER OF OHIO

To amend the Internal Revenue Code of 1954 to allow a deduction for amounts paid by an individual for dependent care services to enable him to perform volunteer services for certain organizations.

H.R. 430 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to allow handicapped individuals a deduction for certain transportation expenses.

H.R. 431 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 432 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

H.R. 433 **Jan. 5, 1981**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with
H.R. 2257 Mr. Coelho

H.R. 435 **Jan. 5, 1981**

MR. QUILLEN AND MR. DOUGHERTY

To extend from 5 to 10 years the period during which individuals becoming eligible for Government pensions may qualify for an exemption from the pension offset provisions of the Social Security Act.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 437 **Jan. 5, 1981**

MR. QUILLEN

To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 438 **Jan. 5, 1981**

MR. QUILLEN

To amend the Social Security Act to provide for inclusion of the services of licensed (registered) nurses under medicare and medicaid.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 439 **Jan. 5, 1981**

MR. QUILLEN

To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 440 **Jan. 5, 1981**

MR. QUILLEN

To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in the peer review, and related activities authorized thereunder.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 441 **Jan. 5, 1981**

MR. QUILLEN

To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 442 **Jan. 5, 1981**

MR. QUILLEN

To provide a three-year residency requirement for aliens receiving supplemental security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for three years, or to have other means of support.

(Also referred to Judiciary Committee.)

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 444 **Jan. 5, 1981**

MR. RICHMOND, MR. JEFFORDS, MR. FOWLER, MR. ANDREWS, MR. HOYER, MR. LIVINGSTON, MR. KOGOVSEK, AND MR. WYDEN

To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

Identical with

H.R. 2823 Mr. Downey

H.R. 445 **Jan. 5, 1981**

MR. RICHMOND, MR. ANDREWS, AND MR. LIVINGSTON

To amend the Internal Revenue Code of 1954 to provide that the executor may elect to disregard in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would not have been capital gain if such item had been sold by the decedent at its fair market value.

H.R. 454 **Jan. 5, 1981**

MR. ROBINSON

To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

Identical with

H.R. 4301 Mr. Hammerschmidt

H.R. 455 **(See H.R. 208 for identical bills.)** **Jan. 5, 1981**

MR. ROBINSON

To amend the Internal Revenue Code of 1954 to suspend the imposition of interest and to prohibit the imposition of a penalty for failure to pay tax on underpayments of tax resulting from erroneous advice given in writing by the Internal Revenue Service.

H.R. 456 **(See H.R. 426 for identical bills.)** **Jan. 5, 1981**

MR. ROBINSON

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 457 **Jan. 5, 1981**

MR. ROBINSON

To provide for congressional review of all regulations relating to costs and expenditures for health care, reimbursements to individuals or providers of health care, and for other purposes.

(Also referred to Energy and Commerce and Rules Committees.)

Feb. 2, 1981. Referred to Subcommittee on Health.

Identical with

H.R. 4295 Mr. Hammerschmidt

H.R. 461 **(See H.R. 208 for identical bills.)** **Jan. 5, 1981**

MR. ROE AND MR. ATKINSON

To amend the Internal Revenue Code of 1954 to suspend the imposition of interest and to prohibit the imposition of a penalty for failure to pay tax on underpayments of tax resulting from erroneous advice given in writing by the Internal Revenue Service.

H.R. 464 **Jan. 5, 1981**

MR. ROE, MR. COELHO, AND MR. FAZIO

To provide for the safeguarding of taxpayer rights, and for other purposes.

Identical with

H.R. 3540 Mr. Latta

H.R. 466 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to provide a tax credit of $250 to an individual for expenditures for health insurance premiums.

H.R. 467 **Jan. 5, 1981**

MR. ROE, MR. MOLLOHAN, AND MR. CORCORAN

To amend the Internal Revenue Code of 1954 to provide an additional income tax exemption where a taxpayer, his spouse, or any dependent of the taxpayer is handicapped.

H.R. 468 **Jan. 5, 1981**

MR. ROE, MR. HOWARD, MR. BAILEY OF PENNSYLVANIA, MR. GINGRICH, AND MR. MCKINNEY

To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

Identical with

H.R. 6672 Mr. Minish
H.R. 6826 Mr. Solomon

H.R. 469 **Jan. 5, 1981**

MR. ROE AND MR. JONES OF NORTH CAROLINA

To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals who have attained the age of 62 $3,000 of interest received during any taxable year.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 820 Mr. Rousselot

H.R. 470 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 2351 Mr. Lujan

H.R. 471 **Jan. 5, 1981**

MR. ROE

To amend title XVI of the Social Security Act to direct the Secretary, in determining the extent to which the value of an individual's home is excludable for purposes of establishing his or her eligibility for supplemental security income benefits, to take into account regional variations in the market prices of homes and to make periodic adjustments reflecting changes in land and home values.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 472 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to allow a deduction to taxpayers who contribute the right to use certain real property to charitable organizations for outpatient geriatric clinics or for multipurpose senior centers.

H.R. 473 **(See H.R. 87 for identical bills.)** **Jan. 5, 1981**

MR. ROE AND MR. GINN

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 474 **(See H.R. 37 for identical bills.)** **Jan. 5, 1981**

MR. ROE

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 475 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 1085 Mr. Hinson

H.R. 476 **Jan. 5, 1981**

MR. ROE, MR. ERTEL, AND MR. ROTH OF WISCONSIN

To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.

Identical with

H.R. 768 Ms. Mikulski
H.R. 5292 Mrs. Heckler

H.R. 477 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to restore the deduction for State and local taxes on gasoline and other motor fuels and to allow the deduction for such taxes without regard to whether the taxpayer itemizes other deductions.

Identical with

H.R. 2143 Mr. McDonald (cosponsor)
H.R. 2268 Mr. Roe

H.R. 478 **Jan. 5, 1981**

MR. ROE, MR. STENHOLM, MR. DYSON, AND MR. FORSYTHE

To eliminate the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 2182 Mr. White

H.R. 479 **Jan. 5, 1981**

MR. ROE

To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old-age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

Feb. 2, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 480 **(See H.R. 242 for identical bills.)** **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 481 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to provide that severance pay resulting from a plant closing shall be subject to tax at reduced rates.

H.R. 482 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

Identical with

H.R. 1081 Mr. Hinson

H.R. 483 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.

Identical with

H.R. 3697 Mr. Florio

H.R. 484 **Jan. 5, 1981**

MR. ROE, MR. LAFALCE, MR. WHITLEY, MR. ROSE, MR. ROBINSON, MR. OBERSTAR, MR. NEAL, MR. SOLOMON, MR. GOODLING, MR. ATKINSON, AND MR. COURTER

To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 485 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of the nuclear generating facilities.

Identical with

H.R. 3019 Mr. Howard

H.R. 486 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 487 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 488 **Jan. 5, 1981**

MR. ROE

Relating to tax treatment of qualified dividend reinvestment plans.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 654 Mr. Pickle
H.R. 1415 Mr. Minish

H.R. 489 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to allow a deduction for State and local public utility taxes.

Identical with

H.R. 1459 Mr. Whitehurst

H.R. 490 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to treat permanently and totally disabled individuals in the same way as individuals who have attained the age of 55 for purposes of the one-time exclusion of gain from the sale of a principal residence.

H.R. 498 **Jan. 5, 1981**

MR. ROE

To provide that the Federal Government shall assume 100 per centum of all Federal, State, and local welfare costs.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 501 **Jan. 5, 1981**

MR. GEPHARDT, MR. CONABLE, MR. AUCOIN, MR. BONER OF TENNESSEE, MR. CLAY, MR. CROCKETT, MR. DE LA GARZA, MR. DIXON, MR. EDGAR, MR. FASCELL, MR. FLORIO, MR.

H.R. 501—Continued

FOLEY, MR. FRANK, MR. GLICKMAN, MR. HALL OF OHIO, MR. HAMILTON, MR. HATCHER, MR. KILDEE, MR. KOGOVSEK, MR. LAFALCE, MR. LEHMAN, MR. LOWRY OF WASHINGTON, MR. LUNDINE, MR. MCDONALD, MR. MAVROULES, MR. MOFFETT, MR. MURPHY, MR. NATCHER, MR. NOWAK, MR. OBERSTAR, MR. OTTINGER, MR. PEYSER, MR. PRITCHARD, MR. REUSS, MR. RITTER, MR. SCHEUER, MRS. SCHNEIDER, MR. SEIBERLING, MR. SHANNON, MR. SHELBY, MR. STENHOLM, MR. STOKES, MR. WEISS, MR. WOLPE, MR. YATES, MR. YATRON, MR. BARNES, MRS. BOUQUARD, MR. DONNELLY, MR. GUARINI, MR. HAWKINS, MR. JONES OF NORTH CAROLINA, MR. KEMP, MS. MIKULSKI, MR. MITCHELL OF MARYLAND, MR. NEAL, MR. PORTER, MR. RODINO, MR. ROE, MR. PRICE, MR. GORE, MR. WON PAT, MR. ATKINSON, MR. HANCE, MR. IRELAND, MR. HOLLENBECK, MR. ASHBROOK, MR. BEREUTER, MR. BROWN OF OHIO, MR. BROYHILL, MR. BUTLER, MR. CAMPBELL, MR. CARNEY, MR. CLAUSEN, MR. COATS, MR. CONTE, MR. CORCORAN, MR. COUGHLIN, MR. COURTER, MR. PHILIP M. CRANE, MR. DANNEMEYER, MR. DOUGHERTY, MR. DOWNEY, MR. DUNCAN, MR. DUNN, MR. EMERY, MRS. FENWICK, MR. FORSYTHE, MR. FRENZEL, MR. GINGRICH, MR. GINN, MR. GOLDWATER, MR. GRADISON, MR. GREEN, MR. GREGG, MR. HARTNETT, MRS. HECKLER, MR. HILER, MR. HYDE, MR. JEFFORDS, MR. JEFFRIES, MR. JOHNSTON, MR. KINDNESS, MR. KRAMER, MR. LAGOMARSINO, MR. LEE, MR. LENT, MR. LOEFFLER, MR. LOTT, MR. LOWERY OF CALIFORNIA, MR. LUNGREN, MR. MCCLORY, MR. MCEWEN, MR. MCGRATH, MR. MADIGAN, MR. MARKS, MR. MARLENEE, MR. MARRIOTT, MR. PARRIS, MR. PASHAYAN, MR. PAUL, MR. PETRI, MR. QUILLEN, MR. RAILSBACK, MR. REGULA, MR. RINALDO, MR. ROBERTS OF SOUTH DAKOTA, MR. ROUSSELOT, MR. RUDD, MR. SAWYER, MR. SENSENBRENNER, MR. SHUMWAY, MR. TAUKE, MR. VANDER JAGT, MR. WALKER, MR. WAMPLER, MR. WEBER OF MINNESOTA, MR. WHITEHURST, MR. WHITTAKER, MR. WILLIAMS OF OHIO, MR. WINN, MR. WOLF, MR. MINETA, MRS. COLLINS OF ILLINOIS, MR. TRAXLER, MRS. CHISHOLM, MR. BLILEY, MR. DANIEL B. CRANE, MR. EMERSON, MR. GUYER, MR. LEBOUTILLIER, MR. MITCHELL OF NEW YORK, MR. MORRISON, MRS. SNOWE, MR. SOLOMON, MR. WEBER OF OHIO, MR. SPENCE, MS. FERRARO, MR. WAXMAN, MR. SHARP, MR. JAMES K. COYNE, MR. FISH, MR. HAGEDORN, MR. NELLIGAN, MR. STANGELAND, MR. ZABLOCKI, MR. APPLEGATE, MR. BAFALIS, MR. BAILEY OF PENNSYLVANIA, MR. CONYERS, MR. CORRADA, MR. D'AMOURS, MR. DICKS, MR. ERLENBORN, MR. EVANS OF DELAWARE, MR. FARY, MR. HUBBARD, MR. LEWIS, MR. MCCLOSKEY, MR. MCHUGH, MR. MILLER OF CALIFORNIA, MR. MOLINARI, MR. MOTTL, MR. MURTHA, MR. PEPPER, MR. RAHALL, MR. ROBERTS OF KANSAS, MR. SAVAGE, MR. SCHUMER, MR. SOLARZ, MR. STANTON OF OHIO, MR. TRIBLE, MR. WORTLEY, MR. WYDEN, MR. YOUNG OF MISSOURI, MR. ADDABBO, MR. BURGENER, MR. DAVIS, MR. ERTEL, MR. EVANS OF GEORGIA, MR. FAZIO, MR. FOGLIETTA, MR. GRAY, MRS. MARTIN OF ILLINOIS, MR. MARTIN OF NEW YORK, MR. WALGREN, MR. MCCOLLUM, MR. SKEEN, MR. SMITH OF ALABAMA, MR. BEARD, MR. BONKER, MR. SNYDER, MR. DORNAN OF CALIFORNIA, MR. BARNARD, MR. LUKEN, MR. MOLLOHAN, MR. DAUB, MR. DREIER, MR. BREAUX, MR. ERDAHL, MR. FIELDS, MR. FORD OF TENNESSEE, MR. GUNDERSON, MR. BROWN OF CALIFORNIA, MR. HAMMERSCHMIDT, MR. JONES OF TENNESSEE, MR. MAZZOLI, MR. MOORE, MR. MILLER OF OHIO, MR. MCKINNEY, MR. ROGERS, MR. SCHULZE, MRS. BOGGS, MR. ECKART, MR. MARKEY, MR. PATTERSON, MR. FOUNTAIN, MR. BOWEN, MR. RALPH M. HALL, MR. MATSUI, MR. EVANS OF INDIANA, MR. LEACH OF IOWA, MR. CHAPPELL, MR. COELHO, MR. COLLINS OF TEXAS, MR. BEDELL, MR. DASCHLE, MR. HARKIN, MR. HORTON, MR. MICA, MR. MONTGOMERY, MR. BADHAM, MR. ANDREWS, MR. DELLUMS, MR. MINISH, MR. HOWARD, MR. ST GERMAIN, MR. HUTTO, MR. RICHMOND, MRS. BYRON, MR. YOUNG OF ALASKA, MR. WYLIE, MR. BEVILL, MR. CHENEY, MR. DWYER, MR. DYSON, MR. EDWARDS OF OKLAHOMA, MR. GARCIA, MR. GOODLING, MR. HERTEL OF MICHIGAN, MR. HOPKINS, MR. LANTOS, MR. MCDADE, MR. NICHOLS, MR. PURSELL, MR. ROBINSON, MR. ROTH OF WISCONSIN, MR. ROYBAL, MR. SHAW, MRS. SMITH OF NEBRASKA, MR. TAUZIN, MR. WHITTEN, MR. WILSON, MR. ZEFERETTI, MR. GRISHAM, MR. ANTHONY, MR. BETHUNE, MR. JOHN L. BURTON, MR. DENARDIS, MR. HEFTEL OF HAWAII, MR. HOYER, MR. O'BRIEN, MS. OAKAR, MR. SILJANDER, MR. SMITH OF IOWA, MR. STATON OF WEST VIRGINIA, MR. STUDDS, AND MR. WIRTH

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 504 **Jan. 5, 1981**

MR. ROE

To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 505 **(See H.R. 214 for identical bills.)** **Jan. 5, 1981**

MR. ROE

To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 510 **Jan. 5, 1981**

MR. ROE

To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

Identical with

H.R. 2102 Mr. Courter

H.R. 531 **Jan. 5, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits.

Feb. 2, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
Oct. 28, 1981. Hearing held.

Identical with

H.R. 1195 Mr. Solarz
H.R. 1970 Mr. Minish

H.R. 532 **Jan. 5, 1981**

MR. ROE

To provide income tax incentives for the modification of certain facilities so as to remove architectural and transportational barriers to the handicapped and elderly.

H.R. 533 **Jan. 5, 1981**

MR. ROE

To increase alternatives to institutionalization for senior citizens.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 534 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to provide that the automatic cost-of-living increases in benefits which are authorized thereunder may be made on a semiannual basis (rather than only on an annual basis as at present).

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 535 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to provide in certain cases for an exchange of credits between the old-age, survivors, and disability insurance system and the civil service retirement system so as to enable individuals who have coverage under both systems to obtain maximum benefits based on their combined service.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 538 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to provide that the widow's or widower's insurance benefits to which a disabled individual becomes entitled before attaining age 60 shall not be less than the amount (71-1/2 percent of the deceased spouse's primary insurance amount) to which they would have been reduced if the first month of such entitlement had been the month in which such individual attained that age.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 539 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 540 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to provide that a divorced spouse may qualify for benefits on the basis of a marriage which lasted for as few as five years (instead of only on the basis of a marriage which lasted for ten or more years as at present) in the case of certain late-life divorces.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 541 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to provide that a husband and wife may elect to split their earnings for social security purposes upon the retirement of either or both of them, or upon their divorce, and to equalize the benefits payable to a retired worker and his or her spouse (on such worker's wage record) if they have not so elected.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 542 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 1516 Ms. Oakar

H.R. 543 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 544 **(See H.R. 65 for identical bills.)** **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 545 **Jan. 5, 1981**

MR. ROE

To amend title XVIII of the Social Security Act to provide for the enforcement of standards relating to the rights of patients in certain medical facilities.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 552 **Jan. 5, 1981**

MR. ROE

To direct the Secretary of Health and Human Services to provide Federal minimum standards for health insurance for the elderly, and to amend title XVIII of the Social Security Act for the purpose of directing the Secretary to study methods of further improving the regulation of health insurance for the elderly and to evaluate methods by which the medicare program could more fully meet the health insurance needs of the elderly.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 554 **Jan. 5, 1981**

MR. ROE

To amend title II of the Social Security Act to increase from $255 to $750 the lump sum death payment which will be made in the case of an insured individual who dies leaving a relatively small estate.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 557 **Jan. 5, 1981**

MR. ROE AND MR. HOWARD

To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for the cutting and removal of corns, warts, and calluses, and the reduction of club nails.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 562 **Jan. 5, 1981**

MR. ROE

To create a national system of health security.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 563 **Jan. 5, 1981**

MR. ROE

To provide that all petroleum imported into the United States after September 1, 1981, shall not be available for purchase other than by the Government of the United States.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Trade.

Identical with

H.R. 3487 Mr. Bingham

H.R. 567 **Jan. 5, 1981**

MR. ROTH OF WISCONSIN, MR. MORRISON, AND MR. GINGRICH

Relating to the treatment of certain annuity contracts.

H.R. 568 **Jan. 5, 1981**

MR. ROTH OF WISCONSIN, MR. GINGRICH, MR. YATRON, MR. GRAMM, MR. PEPPER, MR. DERWINSKI, MR. DAN DANIEL, MR. WEBER OF MINNESOTA, MR. LAGOMARSINO, MR. FORSYTHE, MR. EVANS OF GEORGIA, MR. DE LA GARZA, MR. BEDELL, MR. MADIGAN, MR. COLLINS OF TEXAS, MR. LUJAN, MR. BOWEN, MR. CORCORAN, MR. DORNAN OF CALIFORNIA, MR. JONES OF TENNESSEE, MR. BAILEY OF MISSOURI, MR. CARNEY, MR. MURPHY, MR. MCDADE, MR. WHITEHURST, MRS. HOLT, MR. ATKINSON, MR. GRISHAM, MS. MARTIN OF ILLINOIS, MR. LEATH OF TEXAS, MR. RUDD, MR. GREGG, MR. BARNARD, MR. JOHNSTON OF NORTH CAROLINA, MR. ROE, MR. HUGHES, MR. DAVIS, MR. NEAL, MR. DYSON, MR. HARTNETT, MR. HUCKABY, MR. JAMES K. COYNE, MR. PETRI, MR. STOKES, MR. CRAIG, MR. ROBINSON, MR. O'BRIEN, MR. PORTER, MR. STANGELAND, MR. JEFFRIES, MR. HORTON, MR. GOODLING, MRS. SCHNEIDER, MR. BURGENER, AND MR. HAMILTON

To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 587 **Jan. 5, 1981**

MR. ROYBAL

To amend the Second Liberty Bond Act to provide that individuals age sixty-five or older who purchase certain United States savings bonds shall be paid a rate of interest which is 2 per centum higher than the rate of inflation.

H.R. 588 **Jan. 5, 1981**

MR. ROYBAL AND MR. PEPPER

To amend the Internal Revenue Code of 1954 to provide that certain rentals to members of the taxpayer's family will not be treated as personal use by the taxpayer for purposes of the disallowance of certain expenses in connection with the business use of homes, rental of vacation homes, etc.

Feb. 25, 1981. Referred to Subcommittee on Select Revenue Measures. Oct. 19, 1981. Hearing held.

(See H.R. 4908 for further action.)

H.R. 589 **Jan. 5, 1981**

MR. ROYBAL

To amend title II of the Social Security Act to increase to $10,000 in the case of an individual under age sixty-five, and to $15,000 in the case of an individual age sixty-five or over, the amount of outside earnings which (subject to further increases under the automatic adjustment provisions) is permitted each year without any deductions from benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 590 **Jan. 5, 1981**

MR. ROYBAL

To amend title XVI of the Social Security Act to provide for the payment of a special housing allowance to each recipient of supplemental security income benefits whose housing expenses exceed an amount equal to 25 per centum of his or her income, so as to reduce such expenses to that amount.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 591 **Jan. 5, 1981**

MR. ROYBAL

To amend title XX of the Social Security Act to include among the services eligible for Federal assistance under such title the installation of devices to promote the security of the elderly in their homes.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

Identical with

H.R. 4195 Mr. Hammerschmidt

H.R. 592 **Jan. 5, 1981**

MR. ROYBAL

To amend the Internal Revenue Code of 1954 to make permanent law the deduction for expenditures to remove architectural and transportation barriers to the handicapped and elderly.

H.R. 593 **Jan. 5, 1981**

MR. ROYBAL

To amend the Social Security Act to make certain that recipients of supplemental security income benefits, recipients of social services, recipients of aid to families with dependent children, and recipients of aid or assistance under certain other Federal and federally assisted programs will not have the amount of such benefits, services, aid, or assistance reduced because of increases in monthly social security benefits; and to provide that cost-of-living increases in annuity, pension, retirement, disability, or other employment-related benefits being paid to an individual under a public program, occurring after such individual's initial entitlement to such benefits, shall not be included in such individual's income in determining his or her eligibility for supplemental security income benefits.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 595 **Jan. 5, 1981**

MR. ROYBAL

To establish a Commission on a North American Economic Alliance.

(Also referred to Foreign Affairs Committee.)

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.R. 596 **Jan. 5, 1981**

MR. ROYBAL

To amend title XVIII of the Social Security Act to include hearing aids and dentures among the items and services for which payment may be made under the supplementary medical insurance program.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 597 **Jan. 5, 1981**

MR. ROYBAL

To amend titles XVIII and XIX of the Social Security Act to include services of licensed (registered) nurses, physician extenders, and nurse practitioners among the services for which payment may be made under the medicare and medicaid programs.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 602 **Jan. 5, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to provide for automatic cost-of-living adjustments in the income tax and withholding rates.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 603 **Jan. 5, 1981**

MR. ROUSSELOT

To amend sections 46(f) and 167(l) of the Internal Revenue Code of 1954 regarding the treatment of public utility property and to provide a transitional rule with respect thereto.

(Superseded by H.R. 817)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 604 **Jan. 5, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall be allowable with respect to certain small boilers fueled by oil or gas.

11-054 O - 83 - 10

H.R. 605 **Jan. 5, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to provide that the investment tax credit for energy property shall apply to certain property which is at least 10 percent more efficient than the property replaced.

H.R. 606 **(See H.R. 87 for identical bills.)** **Jan. 5, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 607 **Jan. 5, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to allow individuals under age 55 to elect the one-time exclusion of gain from sale of principal residence.

H.R. 608 **Jan. 5, 1981**

MR. ROUSSELOT, MR. LEWIS, MR. MORRISON, MR. RUDD, AND MR. DREIER

To amend the Internal Revenue Code of 1954 to exclude from gross income $10,000 of interest on savings in the case of an individual taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 609 **Jan. 5, 1981**

MR. ROUSSELOT, MR. LEWIS, AND MR. MORRISON

To amend the Internal Revenue Code of 1954 to exclude from gross income $5,000 of interest on savings in the case of an individual taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 610 **Jan. 5, 1981**

MR. ROUSSELOT, MR. LEWIS, MR. MORRISON, AND MR. DAUB

To amend the Internal Revenue Code of 1954 to exclude from gross income $2,000 of interest on savings in the case of an individual taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 611 **Jan. 5, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.

Identical with

H.R. 821 Mr. Rousselot (cosponsors)

H.R. 612 **Jan. 5, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to repeal the provisions requiring withholding of tax on certain gambling winnings.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures. Mar. 16, 1982. Hearing held.

H.R. 613 **Jan. 5, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 and for other purposes.

H.R. 614 **Jan. 5, 1981**

MR. ROUSSELOT, MR. LEBOUTILLIER, AND MR. LOWERY OF CALIFORNIA

To repeal the earnings limitation of the Social Security Act.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 4298 Mr. Hammerschmidt

H.R. 615 **(See H.R. 96 for identical bills.)** **Jan. 5, 1981**

MR. ROUSSELOT AND MR. DREIER

To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 617 **Jan. 5, 1981**

MR. ROUSSELOT AND MR. LEWIS

To amend the Internal Revenue Code of 1954 to provide for a definition of the term "artificial bait".

Sept. 24, 1981. Referred to Subcommittee on Select Revenue Measures. July 12, 1982. Hearing held.

H.R. 621 **Jan. 5, 1981**

MR. SHUMWAY, MR. BARNARD, MR. CHAPPELL, MR. CHAPPIE, MR. CHENEY, MR. CLAUSEN, MR. COLLINS OF TEXAS, MR. DE LA GARZA, MR. FAZIO, MR. GINGRICH, MR. GOLDWATER, MR. GRAMM, MR. JEFFRIES, MR. KOGOVSEK, MR. LAGOMARSINO, MR. LUJAN, MR. MILLER OF CALIFORNIA, MR. MOORHEAD, MR. MORRISON, MR. PANETTA, MR. PASHAYAN, MR. PATTERSON, MR. ROUSSELOT, MR. STENHOLM, MR. THOMAS, MR. UDALL, MR. WATKINS, MR. WEBER OF MINNESOTA, MR. WHITEHURST, MR. WON PAT, MR. COELHO, MR. DAUB, MR. ENGLISH, MR. GRISHAM, MR. HANCE, MR. HEFTEL OF HAWAII, AND MR. MARRIOTT

To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 622 **Jan. 5, 1981**

MR. SHUMWAY AND MR. THOMAS

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

Identical with

H.R. 2312	Mr. Lewis
H.R. 4224	Mr. Marriott

H.R. 623 **(See H.R. 46 for identical bills.)** **Jan. 5, 1981**

MR. SHUMWAY

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 634 **Jan. 5, 1981**

MR. SOLOMON

To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 3258	Mr. Lujan
H.R. 3959	Mrs. Byron

H.R. 635 **Jan. 5, 1981**

MR. SOLOMON AND MR. LEBOUTILLIER

To amend title II of the Social Security Act to make it clear that social security benefits are and will continue to be exempt from all taxation.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 760	Mr. Lewis
H.R. 2149	Mr. Marlenee

H.R. 645 **Jan. 5, 1981**

MR. WHITEHURST, MR. QUILLEN, MR. ROBERT W. DANIEL, JR., MR. KRAMER, MR. ROBERTS OF SOUTH DAKOTA, MR. ROSE, MR. GUYER, MR. NEAL, MR. TRIBLE, MR. EDWARDS OF OKLAHOMA, MR. CAMPBELL, MR. JAMES K. COYNE, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.

Feb. 10, 1982. Report requested from Department of the Treasury.

H.R. 646 **Jan. 5, 1981**

MR. WHITEHURST, MR. KRAMER, MR. EVANS OF DELAWARE, MR. LEE, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to provide for individual supplemental retirement savings.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 653 **Jan. 5, 1981**

MR. YATES

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns.

H.R. 654 (See H.R. 488 for identical bills.) **Jan. 5, 1981**

MR. PICKLE, MR. ARCHER, MR. BADHAM, MR. BOWEN, MR. BUTLER, MR. CHAPPELL, MR. COLLINS OF TEXAS, MR. DAN DANIEL, MR. DORNAN OF CALIFORNIA, MR. ERTEL, MR. FORSYTHE, MR. FRENZEL, MR. FROST, MR. GINN, MR. GLICKMAN, MR. HORTON, MR. HOWARD, MR. JACOBS, MR. KEMP, MR. KINDNESS, MR. KRAMER, MR. LOTT, MR. PEPPER, MR. PRICE, MR. ROUSSELOT, MR. SAWYER, MR. SHUMWAY, MR. SOLOMON, MR. STENHOLM, MR. WILSON, MR. SAM B. HALL, JR., MR. DUNCAN, MR. HANCE, MR. WHITEHURST, MR. HIGHTOWER, MR. MCDADE, MR. LEHMAN, MR. MOTTL, MRS. BOUQUARD, MR. EDGAR, MR. GOLDWATER, MR. BARNARD, MR. WINN, MR. FAZIO, MR. SNYDER, MR. HINSON, MR. DAVIS, MR. ROE, MR. COURTER, MR. CAMPBELL, MR. JENKINS, MR. TAUKE, MR. CORCORAN, MR. GARCIA, MR. BURGENER, MR. NATCHER, MR. KOGOVSEK, MR. MURPHY, MR. SANTINI, MR. PRITCHARD, MR. BONIOR OF MICHIGAN, MR. LAGOMARSINO, MR. HEFNER, MR. RHODES, MR. HUCKABY, MR. MARKS, MR. JAMES K. COYNE, MRS. FENWICK, MR. HOLLENBECK, MR. WON PAT, MR. BEVILL, MR. YOUNG OF MISSOURI, MR. HILER, MR. WALKER, MR. MADIGAN, MR. YATRON, MR. NEAL, MR. ERDAHL, MR. ERLENBORN, MRS. SMITH OF NEBRASKA, MR. BAFALIS, MR. MYERS, MR. HUGHES, MR. LEBOUTILLIER, MR. ROBERTS OF SOUTH DAKOTA, MR. DYSON, MR. PERKINS, MR. ATKINSON, MR. JEFFRIES, MR. ROBINSON, MR. SPENCE, MR. JONES OF NORTH CAROLINA, MR. HARTNETT, MR. ROSE, MR. LOEFFLER, MR. DERRICK, MR. MOORHEAD, MR. PORTER, MR. FOUNTAIN, MR. STUMP, MR. SMITH OF A[illegible], MR. DAUB, MR. HOLLAND, MRS. HECKLER, MR. [illegible]R. BEDELL, MR. IRELAND, MR. ZEFERETTI, MR. [illegible]. LIVINGSTON, MR. LEWIS, MR. HEFTEL O[illegible]AW[illegible] VANDER JAGT, MR. MARTIN OF NORTH CAR[illegible]NA, [illegible]ON, MR. KAZEN, MR. RITTER, MR. SENSENBREN[illegible]ANS OF DELAWARE, MR. RAHALL, MR. MCCLOS[illegible], MR. EDWARDS OF OKLAHOMA, MR. ANDREW[illegible]E, MR. PHILIP M. CRANE, MR. DOUGHERTY, M[illegible] DE[illegible]AKZA, MR. BEREUTER, MR. CONTE, MR. O'B[illegible]N, MR. HYDE, MR. OBERSTAR, MR. APPLEGATE, MR. P[illegible]EY OF PENNSYLVANIA, MR. BOLAND, MR. BREAUX, MR. BROOKS, MR. BROYHILL, MR. CHENEY, MR. D'AMOURS, MRS. HOLT, MR. MCEWEN, MR. TAUZIN, MR. ANNUNZIO, MR. MOORE, MR. SKEEN, MR. HOPKINS, MRS. BYRON, MR. RUDD, MR. FRANK, MR. HAGEDORN, MR. WHITTAKER, MR. MINETA, MR. BAILEY OF MISSOURI, MR. ROBERTS OF KANSAS, MR. FLIPPO, MR. THOMAS, MR. MOLLOHAN, MR. BENEDICT, MR. GUARINI, MRS. SCHNEIDER, MR. MCKINNEY, AND MR. GINGRICH

Relating to tax treatment of qualified dividend reinvestment plans.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 655 **Jan. 5, 1981**

MR. YATES

To encourage increased use of public transit systems by amending chapter 1 of title 26, United States Code, to allow a credit against individual income taxes for funds expended by a taxpayer for payment of public transit fares from his or her residence to his or her place of employment and from his or her place of employment to his or her residence.

H.R. 656 **Jan. 5, 1981**

MR. YATES

To amend chapter 1 of title 26, United States Code, to allow a deduction to tenants of houses or apartments for their proportionate share of the taxes and interest paid by their landlords.

H.R. 657 **Jan. 5, 1981**

MR. YATES

To reduce until the close of June 30, 1983, the rate of duty on certain woven fabrics of wool.

Feb. 2, 1981. Referred to Subcommittee on Trade.
Feb. 11, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Mar. 27, 1981. Informative report received from the U.S. International Trade Commission.
Apr. 16, 1981. Adverse report received from the Department of State.
Apr. 20, 1981. Adverse report received from the U.S. Trade Representative.
May 5, 1981. Adverse report received from Department of Commerce.
May 5 & June 15, 1981. Hearings held.
June 22, 1981. Treasury Department report defers to Commerce Department and other interested agencies; adding some technical suggestions.

H.R. 659 **Jan. 5, 1981**

MR. ZEFERETTI

To amend title XX of the Social Security Act to increase the entitlement ceiling, and for other purposes.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 660 **Jan. 5, 1981**

MR. ZEFERETTI, MR. ADDABBO, MR. BEVILL, MR. BINGHAM, MR. CLAY, MS. FERRARO, MR. FISH, MR. FORD OF MICHIGAN, MR. GRAY, MRS. HECKLER, MR. HOWARD, MR. KILDEE, MS. MIKULSKI, MR. MITCHELL OF MARYLAND, MR. RODINO, MR. ROE, MR. ST GERMAIN, MR. STOKES, MR. YATRON, MR. GILMAN, MR. PEPPER, MR. PEYSER, AND MR. STUDDS

To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.R. 706 **Jan. 6, 1981**

MR. BROWN OF OHIO, MR. MURPHY, MR. GUYER, MR. WHITEHURST, MR. FORSYTHE, MR. DOUGHERTY, MR. BONIOR OF MICHIGAN, MRS. HOLT, MR. ROBERTS OF SOUTH DAKOTA, MR. MITCHELL OF MARYLAND, MR. PRITCHARD, MR. MAVROULES, MR. SAWYER, MR. DAUB, MR. LOTT, MR. KINDNESS, MR. CROCKETT, MR. DE LUGO, MR. ROSENTHAL, MS. MIKULSKI, MR. OBERSTAR, MR. GINGRICH, MR. GARCIA, MR. MOTTL, MR. ROUSSELOT, MR. HYDE, MR. JEFFRIES, MR. MCCLORY, MR. CARMAN, MR. KEMP, MR. HENDON, MR. JAMES K. COYNE, AND MR. NAPIER

To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

Feb. 12, 1981. Referred to Subcommittee on Social Security.

H.R. 707 **Jan. 6, 1981**

MR. BROWN OF OHIO

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 708 **Jan. 6, 1981**

MR. BROWN OF OHIO AND MR. JOHNSTON

To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 709 **Jan. 6, 1981**

MR. BROWN OF OHIO

To amend the Internal Revenue Code of 1954 to provide that the amount of depreciation deduction with respect to any property for a taxable year shall be an amount selected by the taxpayer.

H.R. 710 **Jan. 6, 1981**

MR. BROWN OF OHIO

To amend the Internal Revenue Code of 1954 to provide a simplified cost recovery system for recovery property.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 711 **Jan. 6, 1981**

MR. BROWN OF OHIO

To amend the Internal Revenue Code of 1954 to provide that taxpayers may elect a twelve-month amortization period (in lieu of the sixty-month period) for any certified pollution control facility.

H.R. 712 **Jan. 6, 1981**

MR. BROWN OF OHIO

To amend the Internal Revenue Code of 1954 to provide for the indexing of certain assets for purposes of determining gain or loss.

H.R. 713 **Jan. 6, 1981**

MR. BROWN OF OHIO, MR. ROUSSELOT, MR. KEMP, MR. WHITTAKER, MR. DERWINSKI, MR. BROOMFIELD, MR. ROTH OF WISCONSIN, MR. LAGOMARSINO, MR. PRITCHARD, MR. BROYHILL, MR. LATTA, MR. SAWYER, MR. FINDLEY, MR. FRENZEL, MR. COATS, MR. WEBER OF MINNESOTA, MRS. HOLT, MR. PARRIS, MR. SHUMWAY, MR. BUTLER, MR. MADIGAN, MR. GUYER, MR. SOLOMON, MR. WHITEHURST, MR. DUNN, MR. GREGG, MR. CAMPBELL, MR. CLINGER, MR. DAVIS, MR. PORTER, MR. WYLIE, MR. GOODLING, MR. HORTON, MR. EVANS OF IOWA, MR. HYDE, MR. LENT, MR. GINGRICH, MR. REGULA, MR. MORRISON, MR. EMERSON, MR. WOLF, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 727 **Jan. 6, 1981**

MRS. COLLINS OF ILLINOIS

To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for certain elderly individuals whose spouses have died.

H.R. 728 **Jan. 6, 1981**

MRS. COLLINS OF ILLINOIS, MR. HAWKINS, MR. KOGOVSEK, MR. FORD OF TENNESSEE, MR. FAUNTROY, MR. RODINO, MR. CROCKETT, MR. MITCHELL OF MARYLAND, AND MR. GUARINI

To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 730 **Jan. 6, 1981**

MRS. COLLINS OF ILLINOIS

To provide payment for dental services under part B of the medicare program.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 731 **Jan. 6, 1981**

MRS. COLLINS OF ILLINOIS

To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine Papanicolaou tests for the diagnosis of uterine cancer.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

Identical with

H.R. 4203 Mr. Hammerschmidt

H.R. 737 **(See H.R. 126 for identical bills.)** **Jan. 6, 1981**

MR. COLLINS OF TEXAS

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 738 **Jan. 6, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 and certain other provisions of law to provide for automatic cost-of-living adjustments in the income tax rates, the amount of the standard, personal exemption, and depreciation deductions, and the rate of interest payable on certain obligations of the United States.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 739 **Jan. 6, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 740 **Jan. 6, 1981**

MR. COLLINS OF TEXAS

To provide that Federal taxes may not be increased during a four-year period.

Identical with

H.R. 1014 Mr. Collins of Texas

H.R. 741 **Jan. 6, 1981**

MR. COLLINS OF TEXAS, MR. WINN, MR. GINGRICH, MR. LOWERY OF CALIFORNIA, MR. KRAMER, MR. SMITH OF NEW JERSEY, MR. ROE, MR. GOLDWATER, MR. SMITH OF ALABAMA, MR. ATKINSON, MR. LIVINGSTON, MR. SANTINI, MR. HYDE, MR. BROWN OF COLORADO, MR. JOHNSTON, MR. HAGEDORN, MR. WILLIAMS OF OHIO, MR. LAGOMARSINO, MR. STUMP, MR. DAUB, MR. HORTON, MR. FORSYTHE, MR. SHAW, MR. HUNTER, MR. CHENEY, MR. GINN, MR. GREGG, MR. MCDONALD, MR. LEE, MR. STANGELAND, MR. SHUMWAY, MR. JEFFRIES, MR. HARTNETT, MR. PARRIS, MR. RAILSBACK, MR. LOTT, MR. LEATH OF TEXAS, MR. SMITH OF OREGON, MR. YOUNG OF ALASKA, MR. FLIPPO, MR. MCGRATH, MR. BEVILL, MR. KOGOVSEK, MR. MOLLOHAN, MR. MOTTL, MR. PAUL, MR. EDWARDS OF ALABAMA, MR. VOLKMER, MR. BAFALIS, MRS. BOGGS, MR. SUNIA, MR. WOLF, MR. LEHMAN, MR. DREIER, MR. D'AMOURS, MR. EVANS OF GEORGIA, MR. MYERS, MR. WHITEHURST, MR. NEAL, MR. BARNES, MR. WORTLEY, MR. BURGENER, MR. FIELDS, MR. MURPHY, MR. BROWN OF OHIO, MR. QUILLEN, MR. DWYER, MR. DASCHLE, MR. WEBER OF MINNESOTA, MR. FROST, MR. HILER, MR. MADIGAN, MR. CLAY, MR. BARNARD, MR. IRELAND, MR. YOUNG OF MISSOURI, MR. GOODLING, MR. BADHAM, MR. MAVROULES, MR. MCKINNEY, MR. RITTER, MR. MCCOLLUM, MR. COATS, MR. HOYER, MR. DYSON, AND MR. HOWARD

To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

Feb. 25, 1981. Referred to Subcommittee on Select Revenue Measures. May 13, 1981. Hearing held on subject matter.

Identical with

H.R. 3730 Mr. Roe
H.R. 3871 Mrs. Bouquard

H.R. 743 **Jan. 6, 1981**

MR. CONABLE, MR. ARCHER, MR. AUCOIN, MR. EDWARDS OF ALABAMA, MR. MOORE, MR. ROTH OF WISCONSIN, MR. HARTNETT, MR. PICKLE, MR. JEFFRIES, MR. SPENCE, AND MR. SCHULZE

To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 752 **Jan. 6, 1981**

MR. GONZALEZ

To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing and low-income rental housing.

H.R. 753 **Jan. 6, 1981**

MR. GONZALEZ

To improve the physical security features of the motor vehicle and its parts, increase the criminal penalties of persons trafficking in stolen motor vehicles and parts, and to curtail the exportation of stolen motor vehicles and for other purposes.

(Also referred to Energy and Commerce and Judiciary Committees.)

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.R. 760 **(See H.R. 635 for identical bills.)** **Jan. 6, 1981**

MR. LEWIS AND MS. FIEDLER

To amend title II of the Social Security Act to make it clear that social security benefits are and will continue to be exempt from all taxation.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 766 **(See H.R. 94 for identical bills.)** **Jan. 6, 1981**

MR. MARLENEE

To exempt limited amounts of oil production by independent producers from the windfall profits tax and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 767 **Jan. 6, 1981**

MS. MIKULSKI, MR. FLORIO, MR. OBERSTAR, MR. YOUNG OF ALASKA, MR. MINISH, MR. FAZIO, AND MRS. BOGGS

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for individuals who perform voluntary services for certain public service organizations.

H.R. 768 **(See H.R. 476 for identical bills.)** **Jan. 6, 1981**

MS. MIKULSKI, MR. AKAKA, MR. ANDERSON, MR. ANDREWS, MR. ARCHER, MR. ASPIN, MR. BAFALIS, MR. BAILEY OF PENNSYLVANIA, MR. BARNARD, MR. BARNES, MR. BEDELL, MR. BENEDICT, MR. BEREUTER, MR. BETHUNE, MRS. BOGGS, MR. BONKER, MRS. BOUQUARD, MR. BROWN OF OHIO, MR. BROWN OF CALIFORNIA, MR. BUTLER, MR. CARMAN, MRS. CHISHOLM, MR. CLINGER, MR. COELHO, MR. COLLINS OF TEXAS, MR. CORRADA, MR. COTTER, MR. COUGHLIN, MR. COURTER, MR. JAMES K. COYNE, MR. DANIEL B. CRANE, MR. CROCKETT, MR. D'AMOURS, MR. DANIELSON, MR. DANNEMEYER, MR. DASCHLE, MR. DAUB, MR. DE LUGO, MR. DOUGHERTY, MR. DUNCAN, MR. DWYER, MR. DYSON, MR. EDGAR, MR. EMERY, MR. ERTEL, MR. EVANS OF DELAWARE, MR. FAZIO, MRS. FENWICK, MS. FERRARO, MR. FISH, MR. FOGLIETTA, MR. FORD OF TENNESSEE, MR. FORD OF MICHIGAN, MR. FORSYTHE, MR. FRANK, MR. FRENZEL, MR. FROST, MR. GINGRICH, MR. GINN, MR. LUNGREN, MR. GOLDWATER, MR. GRAY, MR. GUARINI, MR. HANCE, MR. HARTNETT, MR. HATCHER, MR. HAWKINS, MR. HEFTEL OF HAWAII, MR. HILER, MR. HOLLENBECK, MRS. HOLT, MR. HOWARD, MR. HUGHES, MR. HYDE, MR. IRELAND, MR. JACOBS, MR. JOHNSTON, MR. JONES OF OKLAHOMA, MR. KASTENMEIER, MR. KILDEE, MR. KINDNESS, MR. KOGOVSEK, MR. KRAMER, MR. LAFALCE, MR. LEBOUTILLIER, MR. LEE, MR. LEHMAN, MR. LOTT, MR. LOWERY OF CALIFORNIA, MR. LUNDINE, MR. MCCLORY, MR. MCDADE, MR. MCGRATH, MR. MCHUGH, MR. MCKINNEY, MR. MADIGAN, MR. MARKS, MR. MARTIN OF NORTH CAROLINA, MRS. MARTIN OF ILLINOIS, MR. MAZZOLI, MR. MINETA, MR. MITCHELL OF MARYLAND, MR. MOLLOHAN, MR. MOTTL, MR. MURPHY, MR. NATCHER, MR. NELLIGAN, MR. OBERSTAR, MR. OTTINGER, MR. PANETTA, MR. PARRIS, MR. PATTERSON, MR. PEPPER, MR. PORTER, MR. PRITCHARD, MR. RAHALL, MR. REGULA, MR. RICHMOND, MR. RITTER, MR. ROBERTS OF SOUTH DAKOTA, MR. ROE, MR. ROUSSELOT, MR. RUSSO, MR. SANTINI, MR. SCHEUER, MRS. SCHNEIDER, MRS. SCHROEDER, MR. SCHUMER, MR. SEIBERLING, MR. SENSENBRENNER, MR. SHARP, MR. SHUMWAY, MR. SMITH OF ALABAMA, MR. SOLOMON, MR. STOKES, MR. TAUKE, MR. TRAXLER, MR. TRIBLE, MR. UDALL, MR. VENTO, MR. WAMPLER, MR. WAXMAN, MR. WEAVER, MR. WEISS, MR. WHITEHURST, MR. WHITTAKER, MR. WILLIAMS OF OHIO, MR. WOLF, MR. WOLPE, MR. WON PAT, MR. YATES, MR. YATRON, MR. YOUNG OF FLORIDA, MR. ZEFERETTI, MR. MCEWEN, MR. ERDAHL, MS. FIEDLER, MR. ANTHONY, MRS. BYRON, MR. FLORIO, MR. DOWNEY, MR. ERLENBORN, MR. CHENEY, MR. CHAPPIE, MR. STATON OF WEST VIRGINIA, MR. DONNELLY, MS. OAKAR, MR. ATKINSON, MR. COLEMAN, MRS. HECKLER, MR. DIXON, MR. MINISH, MR. GEJDENSON, MR. MATTOX, MR. PASHAYAN, MR. STENHOLM, MR. GUNDERSON, MR. PAUL, MR. CLAY, AND MR. GOODLING

To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.

H.R. 798 **Jan. 9, 1981**

MR. CHAPPELL, MR. ROBINSON, MR. GINN, MR. ROSE, MR. DICKINSON, MR. COUGHLIN, MR. MOTTL, MR. KOGOVSEK, MR. D'AMOURS, MR. WEISS, MR. LEHMAN, MR. HOWARD, MR. MINETA, MR. FORSYTHE, MR. FROST, MR. PRITCHARD, MR. HUCKABY, MR. DOUGHERTY, MR. BROWN OF CALIFORNIA, MR. MCDADE, MR. MITCHELL OF MARYLAND, MR. GUYER, MR. FAUNTROY, MR. LOTT, MR. HORTON, MR. BOWEN, MR. CONYERS, MR. FISH, MR. COELHO, MR. HARKIN, MR. ZEFERETTI, MR. SIMON, MRS. BOUQUARD, MR. WAMPLER, MR. MARTIN OF NEW YORK, MR. ANDREWS, MS. MIKULSKI, MR. HYDE, MR. MOFFETT, MR. SAVAGE, AND MR. ROE

To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 3764 Mr. Napier (cosponsor)

H.R. 799 **Jan. 9, 1981**

MR. CHAPPELL, MR. CORRADA, MR. ROBINSON, MR. DE LUGO, MR. MITCHELL OF MARYLAND, MR. TAUKE, MR. SMITH OF ALABAMA, MR. WAMPLER, MS. MIKULSKI, MR. KOGOVSEK, MR. DUNCAN, MR. FRANK, MR. LAFALCE, MR. ROE, AND MR. ANDREWS

To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 1708 Mr. Duncan

H.R. 801 **Jan. 9, 1981**

MR. CHAPPELL, MR. JOHNSTON OF NORTH CAROLINA, MR. ROBINSON, MR. GINN, MR. GINGRICH, MR. SAM B. HALL, JR., MR. LAGOMARSINO, MR. MURPHY, MR. HINSON, MR. COUGHLIN, MR. MOTTL, MR. KOGOVSEK, MR. D'AMOURS, MR. WEISS, MR. LOWRY OF WASHINGTON, MR. FORSYTHE, MR. HUTTO, MR. HIGHTOWER, MR. PARRIS, MR. WINN, MR. STANGELAND, MR. PRITCHARD, MR. BARNARD, MR. KINDNESS, MR. HUCKABY, MR. FARY, MR. DOUGHERTY, MR. DAVIS, MR. MCDADE, MR. MADIGAN, MR. DE LUGO, MR. LOTT, MR. BENEDICT, MR. ROE, MR. HORTON, MR. YATRON, MR. JAMES K. COYNE, MR. BADHAM, MR. FISH, MR. COELHO, MR. O'BRIEN, MR. PANETTA, MR. LOWERY OF CALIFORNIA, MR. GREGG, MRS. SCHNEIDER, MR. STUMP, MRS. BOUQUARD, MR. WAMPLER, MR. MITCHELL OF MARYLAND, MR. ANTHONY, MR. FROST, MR. APPLEGATE, AND MR. HYDE

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 802 **(See H.R. 95 for identical bills.)** **Jan. 9, 1981**

MR. CHAPPELL

To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

H.R. 803 **Jan. 9, 1981**

MR. CHAPPELL

To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 805 **Jan. 9, 1981**

MR. CHAPPELL

To amend titles II and XVIII of the Soical Security Act to elimminate the requirement that an individual must have been entitled to disability benefits for at least 24 consecutive months in order for medicare on the basis of disability.

(Also referred to Energy and Commerce.)

Feb. 2, 1981. Referred to Subcommittee on Health and Social Security with respect to those provisions under its jurisdiction.

H.R. 806 **Jan. 9, 1981**

MR. CHAPPELL, MR. KOGOVSEK, MR. HOWARD, MR. ERDAHL, MR. LEHMAN, MR. HYDE, AND MR. STOKES

To amend title XVIII of the Social Security Act to provide for the administrative and judical review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 809 **Jan. 9, 1981**

MR. DAN DANIEL OF VIRGINIA

To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to increase from $150 to $500 the minimum amount of cash remuneration which a farmworker must generally receive from an employer in any year (for agricultural labor) in order for such remuneration to constitute covered wages for purposes of social security benefits and taxes.

Feb. 2, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 817 **Jan. 9, 1981**

MR. ROUSSELOT

To amend sections 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.

(Supersedes H.R. 603) (Superseded by H.R. 1524)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 818 **Jan. 9, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to allow individuals a credit against income taxes for expenses incurred as a result of an income tax audit, in any case in which the taxpayer is not liable for more taxes as the result of such audit.

H.R. 819 **Jan. 9, 1981**

MR. ROUSSELOT

To amend part A of title IV of the Social Security Act to make it clear that any State may impose work requirements as a condition of eligibility for aid to families with dependent children.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

Identical with

H.R. 1086	Mr. Hinson
H.R. 1385	Mr. Frenzel

H.R. 820 **(See H.R. 469 for identical bills.)** **Jan. 9, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals who have attained the age of 62 $3,000 of interest received during any taxable year.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 821 **(See H.R. 611 for identical bills.)** **Jan. 9, 1981**

MR. ROUSSELOT, MR. PICKLE, MR. DOWNEY, MR. BAFALIS, MR. KEMP, MR. COTTER, MR. VANDER JAGT, AND MR. MCCLOSKEY

To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.

H.R. 822 **Jan. 9, 1981**

MR. SHANNON, MR. LUJAN, MR. MOFFETT, MR. KOGOVSEK, MR. MURPHY, MR. FRANK, MR. SABO, MR. FISH, MR. DORNAN OF CALIFORNIA, MRS. HECKLER, MR. WYDEN, MR. PASHAYAN, MR. HIGHTOWER, MR. ROUSSELOT, MR. WIRTH, MR. MITCHELL OF MARYLAND, AND MR. MARKEY

To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 833 **Jan. 13, 1981**

MR. DERWINSKI

To extend duty-free treatment to prayer shawls, bags for the keeping of prayer shawls, and certain headware used in religious observances.

Feb. 2, 1981. Referred to Subcommittee on Trade.
Feb. 13, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Mar. 24, 1981. Informative report received from the U.S. International Trade Commission.
Apr. 7, 1981. No objection report received from Department of the Treasury.
Apr. 16, 1981. No objection report received from the U.S. Trade Representative.
Apr. 20, 1981. No position taken in report received from Department of State.
May 5, 1981. No objection report received from Department of Commerce.
May 5 & June 15, 1981. Hearings held.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 835 **Jan. 13, 1981**

MS. FERRARO, MR. EDWARDS OF CALIFORNIA, MR. MITCHELL OF MARYLAND, MR. ROSENTHAL, MR. PEPPER, MR. YOUNG OF MISSOURI, MR. YATRON, MR. CLAY, MR. FRENZEL, MR. MURPHY, MR. WASHINGTON, MR. FRANK, MR. PANETTA, MR. HUNTER, MR. VENTO, MR. BINGHAM, MR. WON PAT, MR. KILDEE, MR. DIXON, MR. RICHMOND, MR. GRAY, MR. PRITCHARD, MR. MORRISON, MS. MIKULSKI, MR. LAFALCE, MR. STOKES, MR. KINDNESS, MR. FAZIO, MRS. CHISHOLM, MR. MINETA, MRS. HECKLER, MS. OAKAR, MR. STUDDS, MR. SIMON, MR. OBERSTAR, MR. BAILEY OF PENNSYLVANIA, MR. PATTERSON, MR. MAZZOLI, AND MR. YATES

To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 837 **Jan. 13, 1981**

MR. LEACH OF IOWA

To provide that the proposed increases in imputed interest rates under sections 482 and 483 of the Internal Revenue Code of 1954 shall not apply to farms and other small businesses.

H.R. 850 **Jan. 16, 1981**

MR. GEPHARDT, MR. STOCKMAN, MR. CORCORAN, MR. GRADISON, MR. GRAMM, MR. HEFTEL OF HAWAII, MR. MOORE, MR. PORTER, AND MR. PETRI

To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.

(Also referred to Energy and Commerce, Judiciary, and Post Office and Civil Service Committees.)

Feb. 2, 1981. Referred to Subcommittee on Health.
Sept. 30, Oct. 1 & 2, 1981. Hearings held.

H.R. 851 **Jan. 16, 1981**

MR. BONKER

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 858 **Jan. 16, 1981**

MR. PHILLIP BURTON AND MR. BEREUTER

To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

Mar. 31, 1981. Referred to Subcommittee on Select Revenue Measures.
June 23, 1981. Hearing held.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 884 **Jan. 16, 1981**

MR. JACOBS

To provide that the proceeds of the windfall profit tax shall be used to reduce the public debt.

H.R. 885 **Jan. 16, 1981**

MR. JACOBS

To prohibit payments of retirement benefits to those who are not retired.

H.R. 886 **Jan. 16, 1981**

MR. JACOBS AND MR. LONG OF MARYLAND

To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals over age 65 amounts received on the redemption of certain United States savings bonds which have been held for at least 10 years.

H.R. 887 **Jan. 16, 1981**

MR. JACOBS

To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to provide that an individual who has attained age 65, and who is eligible for old-age insurance benefits but has not filed application therefor, may elect (on an annual basis) to treat his or her employment or self-employment as not covered for social security benefit purposes and as exempt from social security taxes.

Feb. 2, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 888 **Jan. 16, 1981**

MR. JACOBS

To eliminate the exemption for Congress or for the United States from the application of certain provisions of Federal law relating to employment, privacy, and social security, and for other purposes.

(Also referred to Education and Labor and Government Operations Committees.)

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 1220 Mr. Wilson

H.R. 889 **Jan. 16, 1981**

MR. LEVITAS

To provide coverage under the Federal old-age, survivors, and disability insurance system for all officers and employees of the United States and its instrumentalities other than those in the judicial branch.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 890 **Jan. 16, 1981**

MR. MARTIN OF NORTH CAROLINA

To amend the Tax Reform Act of 1976 to postpone the effective dates of "the family rental tax".

Feb. 25, 1981. Referred to Subcommittee on Select Revenue Measures. Oct. 19, 1981. Hearing held.

(See H.R. 4908 for further action.)

H.R. 897 **Jan. 19, 1981**

MR. BEARD

To amend the Internal Revenue Code of 1954 to exclude from gross income all dividends received by individuals from domestic corporations and to exclude from gross income interest on certain savings.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 901 **(See H.R. 416 for identical bills.)** **Jan. 19, 1981**

MR. LEHMAN, MR. MCCLOSKEY, AND MR. YOUNG OF ALASKA

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 903 **Jan. 19, 1981**

MR. LEVITAS

To provide coverage under the Federal old-age, survivors, and disability insurance system for all Members of Congress and other officers and employees in the legislative branch of the Government.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 5071 Mr. Foley

H.R. 905 **Jan. 19, 1981**

MR. NOWAK AND MR. LUKEN

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 906 **Jan. 19, 1981**

MR. NOWAK

To amend the Internal Revenue Code of 1954 to allow the deduction of the portion of certain charges which is allocable to the construction and maintenance of waste treatment works.

H.R. 908 **Jan. 19, 1981**

MR. RICHMOND, MR. CORRADA, MR. DE LUGO, AND MR. SIMON

To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

Identical with

H.R. 4754 Mr. Corrada

H.R. 911 **Jan. 19, 1981**

MR. ARCHER, MR. PICKLE, MR. HOLLAND, MR. MOORE, MR. SHANNON, MR. BAFALIS, MR. JENKINS, MR. MARTIN OF NORTH CAROLINA, MR. HEFTEL OF HAWAII, MR. GRADISON, MR. FOWLER, MR. ROUSSELOT, MR. CONABLE, MR. PHILIP M. CRANE, MR. PRITCHARD, MR. SAM B. HALL, JR., MR. LAGOMARSINO, MR. MURPHY, MR. NEAL, MR. SHUMWAY, MR. LAFALCE, MR. JOHNSTON OF NORTH CAROLINA, MR. ROSE, MR. COLLINS OF TEXAS, MR. GOLDWATER, MR. IRELAND, MR. MINETA, MR. VANDER JAGT, MR. CORCORAN, MR. BARNARD, MR. AUCOIN, MR. JACOBS, MR. CHAPPELL, MR. FIELDS, MR. TAUKE, MR. LOWERY OF CALIFORNIA, MR. HUNTER, MR. GINGRICH, MR. EVANS OF DELAWARE, MR. WILSON, MR. DE LA GARZA, MR. BEREUTER, MR. FORSYTHE, MR. SMITH OF ALABAMA, MR. CAMPBELL, MR. WHITEHURST, MR. GOODLING, MR. SPENCE, MR. BAILEY OF PENNSYLVANIA, MR. MOORHEAD, MRS. BOGGS, MR. ANTHONY, MR. DAVIS, MR. QUILLEN, MR. DICKINSON, MR. BEARD, MS. FIEDLER, MR. O'BRIEN, MR. BOWEN, MR. MURTHA, AND MR. YOUNG OF ALASKA

To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 913 **Jan. 19, 1981**

MR. FRENZEL, MR. GIBBONS, MR. ROUSSELOT, MR. RHODES, MR. FORSYTHE, MR. PRITCHARD, MR. JEFFORDS, MRS. FENWICK, MR. MCCLORY, MR. DREIER, MR. ERDAHL, MR. PEPPER, MR. YATRON, MR. STANTON OF OHIO, MR. MCCLOSKEY, MR. HILLIS, MR. LAGOMARSINO, MR. DERWINSKI, MR. BROWN OF OHIO, MR. BUTLER, MR. MURPHY, MR. JAMES K. COYNE, MR. GUYER, MR. KEMP, MR. BLILEY, MR. WEBER OF MINNESOTA, MR. COLLINS OF TEXAS, MR. GINGRICH, MR. HYDE, MR. BURGENER, MR. IRELAND, MR. HARTNETT, MR. BONKER, MR. HUGHES, MR. NEAL, MR. RAILSBACK, MR. GOLDWATER, MR. BARNARD, MR. LOWERY OF CALIFORNIA, MR. GREGG, MR. CONTE, MR. MOORHEAD, MR. CHENEY, AND MR. BADHAM

To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

Identical with

H.R. 1924 Mr. Schulze

H.R. 917 **Jan. 19, 1981**

MRS. SMITH OF NEBRASKA, MR. ROBERTS OF KANSAS, MR. DAUB, MS. FERRARO, MR. HOLLAND, MR. BETHUNE, MR. QUILLEN, MR. DUNCAN, MR. PURSELL, MR. WOLF, MR WAMPLER, MR. SKEEN, MR. WHITTAKER, MS. FIEDLER, MS. OAKAR, MRS. SNOWE, MR. LEWIS, MR. MARTIN OF NORTH CAROLINA, MR. MONTGOMERY, MR. RUDD, MR. WILLIAMS OF OHIO, MRS. HECKLER, MRS. SCHNEIDER, MR. HANSEN OF IDAHO, MR. NEAL, MR. YOUNG OF ALASKA, MR. JOHNSTON, MR. BROWN OF OHIO, MR. TAUKE, MR. ROBERT W. DANIEL, JR., MR. MARLENEE, MR. WALKER, MR. STENHOLM, MR. MCCOLLUM, MR. JONES OF NORTH CAROLINA, MR. CHENEY, MR. MILLER OF OHIO, MRS. FENWICK, MR. SHUSTER, MR. REGULA, MR. COUGHLIN, MR. BURGENER, MR. LEACH OF IOWA, MRS. BYRON, MR. HOLLENBECK, MR. O'BRIEN, MR. SENSENBRENNER, MR. EDWARDS OF OKLAHOMA, MRS. BOUQUARD, MR. PRICE, MR. WINN, MS. MARTIN OF ILLINOIS, MR. BEREUTER, MR. PAUL, MR. DAN DANIEL, MR. ERLENBORN, MR. SAWYER, MR. BLILEY, MR. KRAMER, MR. HAGEDORN, MR. HOPKINS, MRS. HOLT, MR. WALGREN, MR. MOTTL, MR. NAPIER, MR. PRITCHARD, MR. PETRI, MRS. COLLINS OF ILLINOIS, MRS. SCHROEDER, MRS. BOGGS, MR. EMERY, MR. MCCLORY, MR. EMERSON, MR. MYERS, MS. MIKULSKI, MR. KINDNESS, MR. WHITEHURST, MR. GINGRICH, MR. LAGOMARSINO, MR. BUTLER, MR. WILSON, MR. ROBERTS OF SOUTH DAKOTA, MR. HUBBARD, MR. JONES OF TENNESSEE, MR. BEARD, MR. SNYDER, MR. HAMMERSCHMIDT, MR. TRIBLE, MR. DORNAN OF CALIFORNIA, MR. CLAUSEN, MR. CORCORAN, MR. PERKINS, MR. SKELTON, MR. DICKINSON, MR. GOLDWATER, MR. HUNTER, MR. LUJAN, MR. FORSYTHE, MR. MCDADE, MR. DANNEMEYER, MR. HORTON, MR. BROYHILL, MR. FISH, MR. MITCHELL OF NEW YORK, MR. SAM B. HALL, JR., MR. LOTT, MR. CAMPBELL, MR. PHILIP M. CRANE, MR. COLLINS OF TEXAS, MR. RAILSBACK, MR. BARNARD, AND MR. CARNEY

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 1642 Mr. Fithian
H.R. 2118 Mr. Findley
H.R. 3621 Mr. Hammerschmidt

H.R. 918 **Jan. 19, 1981**

MRS. SMITH OF NEBRASKA

To amend the Internal Revenue Code of 1954 to allow farmers a refundable credit against income tax of up to $2,000 for amounts paid or incurred to convert farm equipment for alcohol fuel use.

H.R. 919 **Jan. 19, 1981**

MRS. SMITH OF NEBRASKA

To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to individuals who are confined in penal institutions or correctional facilities.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 920 **(See H.R. 45 for identical bills.)** **Jan. 19, 1981**

MRS. SMITH OF NEBRASKA, MR. DUNCAN, MR. WILSON, MR. COLLINS OF TEXAS, MR. GUYER, MR. THOMAS, MR. ROBINSON, AND MR. HANCE

To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 921 **Jan. 19, 1981**

MRS. SMITH OF NEBRASKA

To amend to Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household, a member of which is an individual who has attained the age of 65.

Identical with

H.R. 4199 Mr. Hammerschmidt

H.R. 931 **Jan. 19, 1981**

MR. WEISS

To amend the Internal Revenue Code of 1954 and the Comprehensive Employment and Training Act to provide for the eligibility of certain in-school youth for, and for the certification and referral of such youth to, jobs under the targeted jobs tax credit program.

(Also referred to Education and Labor Committee.)

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 940 **Jan. 19, 1981**

MR. WEISS, MR. CORRADA, MR. VENTO, AND MR. LOWRY OF WASHINGTON

To amend title XVI of the Social Security Act to eliminate the benefit reduction presently applicable to individuals receiving support and maintenance from families with whom they are living, to continue supplemental security income payments for three months when a beneficiary is institutionalized, to provide for the monitoring of the supplemental security income trial work period provisions, and to make it clear that supplemental security income benefits (for up to three months) may be paid on the basis of presumptive mental (as well as physical) disability.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 941 **Jan. 19, 1981**

MR. WEISS, MR. CORRADA, MR. VENTO, AND MR. LOWRY OF WASHINGTON

To amend title XX of the Social Security Act to increase Federal payments to States for services which will assist in removing people from institutions, including the provision of alternative housing, sheltered employment, and similar services.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 943 **Jan. 19, 1981**

MR. WEISS, MR. RICHMOND, MR. NOWAK, MR. STARK, MR. MITCHELL OF MARYLAND, MR. LEDERER, AND MRS. SCHROEDER

To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been affected by reductions in defense or aerospace contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms control policy and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.

(Also referred to Armed Services, Banking, Finance and Urban Affairs, Education and Labor, and Government Operations Committees.)

Feb. 2, 1981. Referred to the Subcommittees on Trade and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.
Mar. 30 & 31, 1981. Subcommittee on Trade held hearings on subject matter.

H.R. 953 **Jan. 20, 1981**

MR. DASCHLE, MRS. SMITH OF NEBRASKA, MRS. HOLT, MR. WALKER, MR. JOHNSTON OF NORTH CAROLINA, MR. PETRI, MR. COLLINS OF TEXAS, MR. KOGOVSEK, MR. WEBER OF MINNESOTA, MRS. BOUQUARD, MR. BAILEY OF MISSOURI, MR. KRAMER, MR. VENTO, MR. DYSON, MR. FORSYTHE, MR. HUGHES, MR. FRENZEL, MR. CRAIG, MR. BEDELL, MR. BEARD, MR. NEAL, MR. GUNDERSON, MR. GREGG, MR. ROEMER, MR. DORGAN OF NORTH DAKOTA, AND MR. YOUNG OF ALASKA

To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

Identical with
H.R. 1448 Mrs. Smith of Nebraska

H.R. 957 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to allow individuals to designate $10 or less of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 958 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by the hearing-impaired individuals.

Identical with
H.R. 1595 Ms. Mikulski

H.R. 959 **(See H.R. 167 for identical bills.)** **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 960 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to allow a deduction for amounts paid by speech-impaired or hearing-impaired individuals for use of toll telephone service by means of teletypewriters.

H.R. 961 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 1339 Mr. Tauke (cosponsors)

H.R. 962 **(See H.R. 65 for identical bills.)** **Jan. 20, 1981**

MR. GUYER

To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 963 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to allow a deduction for the purchase and installation of certain teletypewriters for use by individuals whose sight, hearing, or speech is impaired.

Identical with

H.R. 4194 Mr. Hammerschmidt

H.R. 964 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or ranch or trade or business if the spouse or children of the decedent materially participate in such farm or ranch or trade or business.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 1083 Mr. Hinson
H.R. 1915 Mr. Kramer

H.R. 965 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest and dividends on deposits in savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 966 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 967 **Jan. 20, 1981**

MR. GUYER AND MR. MCCLORY

To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

Identical with

H.R. 1800 Mr. Brown of California

H.R. 968 **Jan. 20, 1981**

MR. GUYER

To amend section 44A of the Internal Revenue Code of 1954 to allow all qualifying individuals to take into account employment-related expenses incurred for services outside the taxpayer's household in determining the credit for expenses for certain household and dependent care services under such section.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 969 **(See H.R. 154 for identical bills.)** **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 970 **Jan. 20, 1981**

MR. GUYER

To amend the Internal Revenue Code of 1954 to provide that trusts established for the payment of product liability claims, professional design liability claims, and related expenses shall be exempt from income tax, and that a deduction shall be allowed for contributions to such trusts.

H.R. 971 **(See H.R. 269 for identical bills.)** **Jan. 20, 1981**

MR. GUYER

To provide that each State must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

(Also referred to Education and Labor, Agriculture, and Banking, Finance and Urban Affairs Committees.)

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 990 **Jan. 20, 1981**

MR. CONABLE

To amend and revise provisions of the Internal Revenue Code of 1954 relating to nonprofit organizations, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 993 **(See H.R. 82 for identical bills.)** **Jan. 20, 1981**

MR. MCDONALD

To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determination.

H.R. 994 **Jan. 20, 1981**

MR. MCDONALD

To amend the Internal Revenue Code of 1954 to extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns, and to remove rate inequities for married persons where both are employed.

H.R. 995 **(See H.R. 46 for identical bills.)** **Jan. 20, 1981**

MR. MCDONALD

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 996 **Jan. 20, 1981**

MR. MCDONALD

To amend the Internal Revenue Code of 1954 to provide an inflation adjustment for the amount exempted from gift tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 997 **(See H.R. 96 for identical bills.)** **Jan. 20, 1981**

MR. MCDONALD, MR. PHILIP M. CRANE, MR. DANIEL B. CRANE, MR. GUYER, AND MR. LAGOMARSINO

To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 1000 **Jan. 22, 1981**

MR. DORNAN OF CALIFORNIA AND MR. HANCE

To amend the Internal Revenue Code of 1954 to provide for tax reductions and reforms.

(Also referred to Government Operations and Rules Committees.)

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1005 **Jan. 22, 1981**

MR. ARCHER, MR. LOWERY OF CALIFORNIA, MR. BLANCHARD, MR. ROUSSELOT, MR. ATKINSON, MR. SPENCE, MR. WINN, MR. PRITCHARD, MR. ROBINSON, MR. BROOMFIELD, MR. ROBERTS OF SOUTH DAKOTA, MR. WALGREN, MR. PATTERSON, MR. SHELBY, MR. CHAPPIE, MR. MARLENEE, MR. KRAMER, MR. WHITEHURST, MR. RUDD, MR. BARNES, MR. VANDER JAGT, MR. LENT, MR. PEYSER, MR. NOWAK, MR. BAILEY OF PENNSYLVANIA, MRS. BOUQUARD, MR. KOGOVSEK, MR. EDWARDS OF OKLAHOMA, MR. HOWARD, MR. FORSYTHE, MR. HANCE, MR. KINDNESS, MR. WILSON, MR. STANGELAND, MR. GINGRICH, MR. YOUNG OF ALASKA, MR. RAHALL, MR. MURPHY, MR. GREGG, MR. LUKEN, MR. NEAL, MR. BROYHILL, MR. ANTHONY, MR. MCDADE, MR. CAMPBELL, MR. CLINGER, MR. DASCHLE, MR. PICKLE, MR. AUCOIN, MR. MILLER OF OHIO, MR. MCCOLLUM, MR. WOLPE, MR. SMITH OF OREGON, MR. HUBBARD, MR. WEAVER, MR. DREIER, MR. WYDEN, MR. NAPIER, MR. HARTNETT, MR. EVANS OF IOWA, MR. WOLF, MR. HOPKINS, MR. SHUMWAY, MR. COURTER, MR. CRAIG, MR. PARRIS, MR. HAMMERSCHMIDT, MR. BONKER, MR. YOUNG OF MISSOURI, MR. LOTT, MR. BADHAM, MRS. SCHNEIDER, MR. SAM B. HALL, JR., MR. HEFNER, MR. EVANS OF INDIANA, MR. BAILEY OF MISSOURI, MR. PASHAYAN, MR. DERRICK, MR. ALBOSTA, MR. DYSON, MR. PHILIP M. CRANE, MR. WHITLEY, MR. BONER OF TENNESSEE, MR. LAGOMARSINO, MR. JEFFORDS, MR. MORRISON, MR. KAZEN, MR. MICA, MR. DICKS, MR. APPLEGATE, MR. LIVINGSTON, MR. SWIFT, MR. MOTTL, MR. NELLIGAN, MR. PEPPER, MR. WATKINS, MR. HUCKABY, MR. FROST, MR. SAWYER, MR. FIELDS, MR. RAILSBACK, MR. SMITH OF ALABAMA, AND MR. BEVILL

To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

Identical with

H.R. 3895 Mr. Hammerschmidt

H.R. 1009 **Jan. 22, 1981**

MR. BRINKLEY

To amend the Internal Revenue Code of 1954 to provide a trade or business deduction to firemen for meals which they eat while at their post of duty overnight.

H.R. 1011 **Jan. 22, 1981**

MR. BRODHEAD, MR. PEPPER, AND MR. GUARINI

To amend title XVI of the Social Security Act to increase from $25 to $50 a month the amount of the personal allowance which is presently provided for eligible individuals and eligible spouses who are in medical institutions, with subsequent annual increases in the amount of such allowance to reflect changes in the cost of living.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1014 **(See H.R. 740 for identical bills.)** **Jan. 22, 1981**

MR. COLLINS OF TEXAS

To provide that Federal taxes may not be increased during a 4-year period.

H.R. 1015 **Jan. 22, 1981**

MR. CONABLE, MR. BLILEY, MR. LEATH OF TEXAS, MR. LOTT, MR. WHITE, MR. BREAUX, MR. BROYHILL, MS. FERRARO, MR. HANCE, MR. LEE, MR. CARNEY, MR. JOHNSTON, MR. ROSE, MR. SKEEN, MR. LEBOUTILLIER, AND MR. ROUSSELOT

To prohibit the implementation of Revenue Procedure 80-55.

Feb. 25, 1981. Referred to Subcommittee on Select Revenue Measures. Apr. 8, 1981. Hearing held on subject matter.

Identical with

H.R. 2270 Mr. Watkins

H.R. 1016 **Jan. 22, 1981**

MR. CONABLE, MR. HORTON, MR. KRAMER, AND MR. QUILLEN

To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

H.R. 1017 **Jan. 22, 1981**

MR. CONABLE, MR. HORTON, MR. KRAMER, AND MR. BETHUNE

To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

H.R. 1018 **Jan. 22, 1981**

MR. CONABLE

To amend titles II and XVIII of the Social Security Act and chapters 2 and 21 of the Internal Revenue Code of 1954 to restore the long-range soundness of the old-age, survivors, and disability insurance system, to eliminate increases in the earnings base for 1981-1982 (leaving such base subject to annual adjustment after 1982 as under prior law), to provide mandatory social security coverage for Federal employees, to establish a working spouse's benefit, to make appropriate adjustments in social security tax rates (generally lowering the OASDI-HI rate through this century) and in Disability Insurance Trust Fund allocations, and to provide for partial financing of the hospital insurance program from general revenues.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

11-054 O - 83 - 11

H.R. 1036 (See H.R. 242 for identical bills.) **Jan. 22, 1981**

MR. GAYDOS

To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1042 **Jan. 22, 1981**

MR. RICHMOND, MR. ADDABBO, MR. AUCOIN, MRS. BOUQUARD, MR. COELHO, MR. CORRADA, MR. FISH, MR. FLORIO, MR. FORD OF TENNESSEE, MR. GINN, MR. GOLDWATER, MR. HEFNER, MR. HORTON, MR. HOWARD, MR. LEDERER, MR. LEHMAN, MR. LUNDINE, MR. MAVROULES, MR. MCHUGH, MR. MILLER OF CALIFORNIA, MR. MITCHELL OF NEW YORK, MR. MITCHELL OF MARYLAND, MR. MOFFETT, MR. MURPHY, MR. NATCHER, MR. NOWAK, MR. OTTINGER, MR. PANETTA, MR. PEPPER, MR. PRITCHARD, MR. RAHALL, MR. RODINO, MR. ROSENTHAL, MR. ROUSSELOT, MR. SCHEUER, MR. SOLARZ, MR. STARK, MR. STRATTON, MR. TRAXLER, MR. VENTO, MR. WAXMAN, MR. WEISS, MR. WINN, MR. YATRON, MS. FERRARO, MR. MOLINARI, MR. RANGEL, MR. RINALDO, MR. WALGREN, MR. WIRTH, MR. ZEFERETTI, MR. HAMMERSCHMIDT, AND MR. ROYBAL

To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

(Also referred to Education and Labor Committee.)

H.R. 1053 **Jan. 22, 1981**

MR. JONES OF OKLAHOMA, MR. CONABLE, MR. ALEXANDER, MR. ANNUNZIO, MR. ARCHER, MR. AUCOIN, MR. BAILEY OF PENNSYLVANIA, MR. BAILEY OF MISSOURI, MR. BARNARD, MR. BARNES, MR. BEARD, MR. BEDELL, MR. BENEDICT, MR. BENJAMIN, MR. BLANCHARD, MRS. BOGGS, MRS. BOUQUARD, MR. BROOKS, MR. BROWN OF OHIO, MR. BROWN OF COLORADO, MR. BROYHILL, MR. BUTLER, MR. CAMPBELL, MR. CHAPPELL, MR. CLAUSEN, MR. COATS, MR. COELHO, MR. CONTE, MR. CORCORAN, MR. COUGHLIN, MR. COURTER, MR. DANIEL B. CRANE, MR. D'AMOURS, MR. DAN DANIEL, MR. ROBERT W. DANIEL, JR., MR. DANNEMEYER, MR. DASCHLE, MR. DAVIS, MR. DE LA GARZA, MR. DERWINSKI, MR. DICKINSON, MR. DICKS, MR. DORNAN OF CALIFORNIA, MR. DUNCAN, MR. EMERY, MR. ENGLISH, MR. ERLENBORN, MR. ERTEL, MR. EVANS OF GEORGIA, MR. FAZIO, MRS. FENWICK, MR. FINDLEY, MR. FORSYTHE, MR. FOUNTAIN, MR. FRENZEL, MR. GEPHARDT, MR. GINGRICH, MR. GINN, MR. GLICKMAN, MR. GRADISON, MR. GRAY, MR. GREEN, MR. GREGG, MR. GRISHAM, MR. GUARINI, MR. GUYER, MR. SAM B. HALL, JR., MR. HALL OF OHIO, MR. HAMMERSCHMIDT, MR. HANCE, MR. HARTNETT, MR. HEFNER, MR. HIGHTOWER, MRS. HOLT, MR. HORTON, MR. IRELAND, MR. JEFFORDS, MR. JOHNSTON OF NORTH CAROLINA, MR. JONES OF TENNESSEE, MR. KAZEN, MR. KINDNESS, MR. KOGOVSEK, MR. KRAMER, MR. LAFALCE, MR. LAGOMARSINO, MR. LATTA, MR. LEHMAN, MR. GILLIS W. LONG, MR. LOTT, MR. LUJAN, MR. LUNGREN, MR. MCCLORY, MR. MCCURDY, MR. MCHUGH, MR. MADIGAN, MR. MARKS, MR. MARTIN OF NORTH CAROLINA, MS. MARTIN OF ILLINOIS, MR. MAVROULES, MR. MAZZOLI, MR. MICHEL, MR. MITCHELL OF NEW YORK, MR. MONTGOMERY, MR. MOTTL, MR. MURPHY, MR. MURTHA, MR. NEAL, MR. NELLIGAN, MR. NICHOLS, MR. NOWAK, MR. PARRIS, MR. PASHAYAN, MR. PEPPER, MR. PRITCHARD, MR. QUILLEN, MR. RAHALL, MR. RICHMOND, MR. RITTER, MR. ROBERTS OF SOUTH DAKOTA, MR. ROE, MR. ROSE, MR. ROTH OF WISCONSIN, MRS. ROUKEMA, MR. ROUSSELOT, MR. RUDD, MR. SAWYER, MRS. SCHNEIDER, MR. SENSENBRENNER, MR. SHELBY, MR. SHUMWAY, MR. SKEEN, MR. SMITH OF NEW JERSEY, MR. STANTON OF OHIO, MR. STATON OF WEST VIRGINIA, MR. STENHOLM, MR. SWIFT, MR. SYNAR, MR. TAUKE, MR. THOMAS, MR. TRAXLER, MR. WALGREN, MR. WALKER, MR. WATKINS, MR. WEBER OF MINNESOTA, MR. WHITE, MR. WHITEHURST, MR. WHITTAKER, MR. WINN, MR. WON PAT, MR. WORTLEY, MR. YATRON, MR. YOUNG OF MISSOURI, MR. ZEFERETTI, MR. ATKINSON, MR. CLINGER, MR. JAMES K. COYNE, MR. CRAIG, MR. DERRICK, MR. DINGELL, MR. DOUGHERTY, MR. DUNN, MR. DYSON, MR. EDWARDS OF ALABAMA, MR. ERDAHL, MR. EVANS OF IOWA, MR. FITHIAN, MR. GILMAN, MR. GOODLING, MR. HILER, MR. HILLIS, MR. HOWARD, MR. HUCKABY, MR. HYDE, MR. JACOBS, MR. LEATH OF TEXAS, MR. LEBOUTILLIER, MR. LEE, MR. LENT, MR. LIVINGSTON, MR. LOEFFLER, MR. LOWERY OF CALIFORNIA, MR. MCCLOSKEY, MR. MCDADE, MR. MCGRATH, MR. MCKINNEY, MR. MILLER OF OHIO, MR. MINETA, MR. MOLLOHAN, MR. MOORHEAD, MR. NAPIER, MR. NATCHER, MR. NELSON, MR. O'BRIEN, MR. PETRI, MR. PORTER, MR. RAILSBACK, MR. RINALDO, MR. ROBINSON, MR. ROEMER, MR. SANTINI, MR. SPENCE, MR. TAYLOR, MR. VANDER JAGT, MR. WHITLEY, MR. WILSON, MR. WOLF, MR. ASHBROOK, MR. BADHAM, MR. BEVILL, MR. BIAGGI, MR. COLEMAN, MR. DAUB, MR. DENARDIS, MR. FOLEY, MR. GOLDWATER, MR. GUNDERSON, MRS. HECKLER, MR. HOLLAND, MR. HOPKINS, MR. HUNTER, MR. LEACH OF IOWA, MR. LUKEN, MR. MARTIN OF NEW YORK, MR. REGULA, MR. SHARP, MRS. SMITH OF NEBRASKA, MR. WAMPLER, MR. WHITTEN, MR. WILLIAMS OF OHIO, MR. WYLIE, MR. YOUNG OF FLORIDA, MR. ANTHONY, MR. BOWEN, MRS. BYRON, MR. HAMILTON, MR. HERTEL OF MICHIGAN, MR. LEWIS, MR. MICA, MR. MORRISON, MR. SKELTON, MRS. SNOWE, MR. SOLOMON, MR. YOUNG OF ALASKA, MR. VOLKMER, MR. BETHUNE, MR. JOHN L. BURTON, MR. CHAPPIE, MR. CHENEY, MR. DREIER, MR. EDWARDS OF OKLAHOMA, MR. EVANS OF INDIANA, MS. FIEDLER, MR. HUBBARD, MR. MCCOLLUM, MR. MOLINARI, MR. ROGERS, MR. SMITH OF ALABAMA, MR. SMITH OF OREGON, MR. TRIBLE, MR. BURGENER, MR. CARMAN, MR. CARNEY, MR. EMERSON, MR. HANSEN OF UTAH, MR. MCDONALD, MR. PATTERSON, MR. PRICE, AND MR. SILJANDER

To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1057 **Jan. 22, 1981**

MR. GOLDWATER OF CALIFORNIA

To amend the Internal Revenue Code of 1954 dealing with privacy.

H.R. 1058 **Jan. 22, 1981**

MR. GOLDWATER OF CALIFORNIA

To restrict the use of Social Security Act account numbers as governmental or universal personal identifiers.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 1059 **Jan. 22, 1981**

MR. GOLDWATER OF CALIFORNIA

To amend title XI of the Social Security Act to provide for the confidentiality of personal medical information created or maintained by medical-care institutions providing services under the medicare or medicaid programs, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1060 **Jan. 22, 1981**

MR. GOLDWATER OF CALIFORNIA

To amend the Social Security Act to provide for the protection of the privacy of personal medical information maintained by certain medical care institutions.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1061 **Jan. 22, 1981**

MR. GOLDWATER OF CALIFORNIA

To provide for the privacy of certain public assistance and social service records used or maintained by State and private agencies under programs receiving Federal financial assistance.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to the Subcommittees on Health, Social Security, and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 1063 **Jan. 22, 1981**

MR. SAM B. HALL, JR.

To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals who have attained the age of 62 interest received during any taxable year.

H.R. 1064 **Jan. 22, 1981**

MR. SAM B. HALL, JR., MR. HIGHTOWER, MR. LUJAN, MR. LUNGREN, MR. ROUSSELOT, MR. LAGOMARSINO, MR. FORSYTHE, MRS. BOGGS, MR. BEARD, MR. DAN DANIEL OF VIRGINIA, MR. RHODES, MR. KINDNESS, MR. THOMAS, MR. EVANS OF GEORGIA, MR. STENHOLM, MRS. SCHROEDER, MR. FROST, MR. STUMP, MR. COLLINS OF TEXAS, MR. STANTON OF OHIO, MR. LOTT, MR. GUYER, MR. DORNAN OF CALIFORNIA, MR. HARTNETT, MR. ROBERT W. DANIEL OF VIRGINIA, MR. SYNAR, MR. DUNCAN OF TENNESSEE, MR. BARNARD, MR. LOEFFLER, MR. APPLEGATE, MR. WHITTAKER, MR. SIMON, MR. KAZEN, MR. MILLER OF OHIO, MR. LEATH OF TEXAS, MR. HINSON, MR. TAUKE, MR. HUTTO, MR. BAFALIS, MR. KOGOVSEK, MR. PRICE, MR. TAUZIN, MR. IRELAND, MR. SAWYER, MR. HILLIS, MR. HUCKABY, MR. WILSON, MR. YOUNG OF MISSOURI, MR. MADIGAN, MR. MONTGOMERY, MR. BURGENER, MR. LIVINGSTON, MR. EDWARDS OF OKLAHOMA, AND MR. ANTHONY

To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1081 **(See H.R. 482 for identical bills.)** **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1082 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to encourage individuals to invest in domestic securities by allowing a 10-percent income tax credit for such investments.

H.R. 1083 (See H.R. 964 for identical bills.) **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or ranch or trade or business if the spouse or children of the decedent materially participate in such farm or ranch or trade or business.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1084 (See H.R. 80 for identical bills.) **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale or exchange of certain farmland and other rural land located in the United States.

H.R. 1085 (See H.R. 475 for identical bills.) **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1086 (See H.R. 819 for identical bills.) **Jan. 22, 1981**

MR. HINSON

To amend part A of title IV of the Social Security Act to make it clear that any State may impose work requirements as a condition of eligibility for aid to families with dependent children.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 1087 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 1088 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to allow rapid amortization for buildings and equipment, and to take into account 100 percent of the cost of property for purposes of determining qualified investment under the investment tax credit.

H.R. 1089 (See H.R. 203 for identical bills.) **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates in the amount of personal exemptions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1090 (See H.R. 242 for identical bills.) **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1091 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to allow an individual to establish a tax-exempt trust fund for the support of a handicapped dependent.

H.R. 1092 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to provide that property may be levied upon for the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

Identical with

H.R. 1343 Mr. Young of Alaska

H.R. 1093 **Jan. 22, 1981**

MR. HINSON

To exempt limited amounts of oil production by independent producers from the windfall profits tax and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1094 **Jan. 22, 1981**

MR. HINSON

To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 1698 Mr. Chappell
H.R. 4306 Mr. Hammerschmidt

H.R. 1095 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to provide for payment by the Government of all reasonable litigation expenses to prevailing taxpayers in legal actions.

Mar. 24, 1981. Referred to Subcommittee on Select Revenue Measures. Sept. 28, 1981. Hearing held.

(For further action see H.R. 3262.)

H.R. 1096 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

H.R. 1097 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1098 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to exclude from gross income $10,000 of interest in the case of an individual taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1099 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services.

H.R. 1101 **Jan. 22, 1981**

MR. HINSON

To provide for permanent tax rate reductions for individuals.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1102 **(See H.R. 87 for identical bills.)** **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1103 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to allow individuals a refundable tax credit for a portion of the rent which they pay on their principal residences and which is attributable to real property taxes.

Identical with

H.R. 1921 Mr. Ottinger

H.R. 1104 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed areas.

Jan. 28, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1109 **Jan. 22, 1981**

MR. HINSON

To amend the Internal Revenue Code of 1954 to prevent tax deductions for the salary of aliens illegally employed in the United States and to amend the Social Security Act to limit benefits under the aid to families with dependent children program and under the medicaid program to citizens and lawfully admitted aliens.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 1112 **(See H.R. 422 for identical bills.)** **Jan. 22, 1981**

MR. HOLLENBECK AND MR. GILMAN

To amend the Internal Revenue Code of 1954 to provide that the requirement that unemployment compensation be reduced by certain retirement benefits will not apply to social security and railroad retirement benefits.

Feb. 2, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
Oct. 28, 1981. Hearing held.

H.R. 1121 **Jan. 22, 1981**

MR. LAGOMARSINO

To reduce social security payroll taxes by amending the Social Security Act and the Internal Revenue Code of 1954.

Feb. 2, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 1122 **Jan. 22, 1981**

MR. LAGOMARSINO

To amend the Internal Revenue Code to provide for individual housing accounts.

Identical with
H.R. 2037 Mr. Lagomarsino (cosponsors)

H.R. 1123 **Jan. 22, 1981**

MR. LAGOMARSINO

To amend the Internal Revenue Code of 1954 to provide a limited additional tax credit for political contributions to candidates for Congress.

H.R. 1124 **(See H.R. 87 for identical bills.)** **Jan. 22, 1981**

MR. LAGOMARSINO

To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1125 **(See H.R. 166 for identical bills.)** **Jan. 22, 1981**

MR. LAGOMARSINO AND MS. FIEDLER

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 1126 **Jan. 22, 1981**

MR. LAGOMARSINO

To amend the Internal Revenue Code of 1954 and certain other provisions of law to provide for automatic cost-of-living adjustments in the income tax rates, the amount of the standard, personal exemption, and depreciation deductions, and the rate of interest payable on certain obligations of the United States.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1127 **Jan. 22, 1981**

MR. LAGOMARSINO, MR. COELHO, MR. PASHAYAN, AND MR. DOWNEY

To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of land to the United States, any State, or certain tax-exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

(Superseded by H.R. 4680)

H.R. 1131 **Jan. 22, 1981**

MR. LAGOMARSINO

To amend title XVIII of the Social Security Act for the purpose of improving certain provisions of the medicare program.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1132 **Jan. 22, 1981**

MR. LEHMAN AND MR. PEPPER

To allow a credit against Federal income taxes or a payment from the United States Treasury for State and local real property taxes or an equivalent portion of rent paid on their residences by individuals who have attained age 65.

H.R. 1177 **Jan. 22, 1981**

MR. PEPPER, MR. PASHAYAN, MR. ROUSSELOT, MR. LUNGREN, MR. LAFALCE, MS. OAKAR, MR. MATTOX, MR. OTTINGER, MR. KOGOVSEK, MR. LAGOMARSINO, MR. DICKINSON, MR. CHAPPELL, MR. ROTH OF WISCONSIN, MR. D'AMOURS, MR. MURPHY, MR. BOWEN, MR. BIAGGI, MR. MCDONALD, MR. FORSYTHE, MR. PANETTA, MR. ANTHONY, MR. HUGHES, MR. GUYER, MR. TRAXLER, MR. FLIPPO, MR. BARNES, MR. DANIEL B. CRANE, MR. BADHAM, MR. SCHEUER, MRS. COLLINS OF ILLINOIS, MR. BAILEY OF MISSOURI, MR. HINSON, MRS. BOUQUARD, MR. LOWRY OF WASHINGTON, MR. FORD OF TENNESSEE, MR. WON PAT, MR. YATES, MR. YOUNG OF MISSOURI, MR. FASCELL, MR. MOFFETT, MR. MITCHELL OF MARYLAND, MR. DASCHLE, MR. STENHOLM, MR. PRITCHARD, MR. BLILEY, MR. SHUMWAY, MR. GREEN, MR. RODINO, MR. ROE, MR. ERTEL, MR. CAMPBELL, MRS. HOLT, MR. GARCIA, MR. JEFFORDS, MR. VENTO, MR. ROBERT W. DANIEL, JR., MR. SEIBERLING, MR. FAUNTROY, MR. COELHO, MR. FRANK, MR. BEDELL, MR. NEAL, MR. HORTON, MR. ROYBAL, MR. TAUKE, MR. MAZZOLI, MR. PETRI, MR. KEMP, MR. LEHMAN, MR. SOLOMON, MR. ROBINSON, MR. WEAVER, MR. MILLER OF OHIO, MR. BROWN OF OHIO, MR. BONKER, MR. LUKEN, MR. GREGG, MR. GOLDWATER, MR. DYSON, MR. STUMP, MR. BAILEY OF PENNSYLVANIA, MR. WAMPLER, MR. CROCKETT, MR. MICA, MR. RICHMOND, MR. DAUB, MR. JEFFRIES, MR. LANTOS, AND MR. DOUGHERTY

To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

Feb. 25, 1981. Referred to Subcommittee on Select Revenue Measures. Oct. 19, 1981. Hearing held.

(See H.R. 4908 for further action.)

H.R. 1179 **Jan. 22, 1981**

MR. ST GERMAIN

To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.R. 1181 **Jan. 22, 1981**

MR. PICKLE

To amend the Internal Revenue Code of 1954 to exempt incremental tertiary oil from the windfall profit tax.

H.R. 1182 **Jan. 22, 1981**

MR. PICKLE

To enhance tertiary oil recovery by amending the Internal Revenue Code relating to prepaid expenses in a tertiary oil project.

H.R. 1183 **Jan. 22, 1981**

MR. SHANNON AND MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to allow a tax credit for certain research and development expenditures.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1184 **Jan. 22, 1981**

MR. SHANNON

To amend the Tariff Schedules of the United States regarding the rate of duty that may be proclaimed by the President with respect to sugar imports.

Feb. 2, 1981. Referred to Subcommittee on Trade.
Feb. 13, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
June 22, 1981. No objection, with suggested changes, report received from Department of Agriculture.
July 13, 1981. Informative report received from the U.S. International Trade Commission.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.
Sept. 25, 1981. Reported to House amended. H.Rept. 97-255.
Oct. 13, 1981. Passed the House by a voice vote.

H.R. 1185 **Jan. 22, 1981**

MR. SHANNON

To amend the Internal Revenue Code of 1954 to provide that certain research or experimental expenditures will not be taken into account for purposes of the small issue exemption from the industrial development bond rules.

(Superseded by H.R. 4444.)

H.R. 1186 **Jan. 22, 1981**

MR. SHANNON

To amend the Internal Revenue Code of 1954 to reduce individual and corporate income taxes, to provide a credit against income tax for social security taxes, to provide a credit against income tax for research and experimental expenditures, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1192 **Jan. 22, 1981**

MR. SOLARZ

To amend title II of the Social Security Act to eliminate the duration-of-marriage requirements (and other special requirements) which are presently applicable in determining whether a person is the widow or widower of an insured individual for benefit purposes.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 1193 **Jan. 22, 1981**

MR. SOLARZ, MR. BINGHAM, MR. HOWARD, MR. RICHMOND, MR. CORRADA, MR. MITCHELL OF MARYLAND, MR. LANTOS, MRS. COLLINS OF ILLINOIS, MR. FARY, MR. WEISS, MRS. CHISHOLM, MR. MURPHY, MR. PEPPER, MR. COELHO, MR. MOLINARI, MR. ROSENTHAL, MR. MINISH, MR. BLANCHARD, MR. DYMALLY, MR. GEJDENSON, MR. RANGEL, MR. DELLUMS, MR. VENTO, MR. SCHEUER, AND MR. WASHINGTON

To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1194 **Jan. 22, 1981**

MR. SOLARZ

To amend title XVI of the Social Security Act to provide that parents' income and resources shall not be attributed to a child under age 21 for purposes determining such child's eligibility for SSI benefits, if such child is under a disability which is permanent and total.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1195 (See H.R. 531 for identical bills.) **Jan. 22, 1981**

MR. SOLARZ

To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits.

Feb. 2, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
Oct. 28, 1981. Hearing held.

H.R. 1196 **Jan. 22, 1981**

MR. SOLARZ

To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1197 **Jan. 22, 1981**

MR. SOLARZ

To provide for the delegation of duties by Professional Standards Review Organizations under title XI of the Social Security Act.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1199 **Jan. 22, 1981**

MR. STENHOLM

To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1208 **Jan. 22, 1981**

MR. WHITEHURST

To amend the Internal Revenue Code.

H.R. 1209 (See H.R. 333 for identical bills.) **Jan. 22, 1981**

MR. WHITEHURST

To provide that individuals who retired on disability before October 1, 1976, shall be entitled to the exclusion for disability payments under section 105(d) of the Internal Revenue Code of 1954 without regard to the income limitation in such section, and for other purposes.

H.R. 1220 (See H.R. 888 for identical bills.) **Jan. 22, 1981**

MR. WILSON

To eliminate the exemption for Congress or for the United States from the application of certain provisions of Federal law relating to employment, privacy, and social security, and for other purposes.

(Also referred to Education and Labor, and Government Operations Committees.)

Feb. 2, 1981. Referred to the Subcommittee on Social Security.

H.R. 1221 **Jan. 22, 1981**

MR. WILSON

To amend titles II and XVIII of the Social Security Act to eliminate the waiting period for disabled individuals to become entitled to coverage under the medicare program.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 1222 **Jan. 22, 1981**

MR. WILSON AND MR. CHAPPELL

To provide that revenues derived from the crude oil windfall profit tax shall be used to reduce the national debt.

H.R. 1223 **Jan. 22, 1981**

MR. WILSON

To provide for the tax treatment of interest on obligations issued by the Sabine River Authority of Texas.

H.R. 1244 **Jan. 23, 1981**

MR. COLLINS OF TEXAS AND MR. JOHN L. BURTON

To provide for the safeguarding of taxpayer rights, and for other purposes.

(Superseded by H.R. 2389)

H.R. 1245 **Jan. 23, 1981**

MR. COLLINS OF TEXAS

To amend title II of the Social Security Act to repeal (with respect to individuals who have not yet attained age sixty-five) the provisions which presently provide higher old-age insurance benefits for individuals who delay their retirement.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 1250 **Jan. 23, 1981**

MR. MOORE, MR. CONABLE, MR. DUNCAN, MR. ARCHER, MR. VANDER JAGT, MR. PHILIP M. CRANE, MR. FRENZEL, MR. MARTIN OF NORTH CAROLINA, MR. BAFALIS, MR. SCHULZE, MR. GRADISON, MR. ROUSSELOT, MR. HOLLAND, MR. HANCE, MR. KRAMER, MR. DOUGHERTY, MR. KOGOVSEK, MR. COLLINS OF TEXAS, MRS. HECKLER, MR. PORTER, MR. ROE, MR. HILER, MR. NEAL, MR. GLICKMAN, MR. MCDONALD, MR. EVANS OF DELAWARE, MR. GINGRICH, MR. BARNARD, MR. BURGENER, MR. MORRISON, MR. DICKINSON, MR. LAGOMARSINO, MR. FARY, MR. DAUB, MR. BEREUTER, MR. EMERY, MR. CHENEY, MR. HOWARD, MR. HARTNETT, MR. LEWIS, MR. SHAW, MR. CONTE, MR. MOORHEAD, MR. MCGRATH, MR. PATTERSON, MR. EVANS OF INDIANA, MR. MILLER OF OHIO, MR. SOLOMON, MR. JOHNSTON, MR. LEBOUTILLIER, MR. MOLINARI, MR. BUTLER, MR. PARRIS, MR. WON PAT, MR. WALKER, MR. DICKS, MR. MOTTL, MR. WATKINS, MR. ROTH OF WISCONSIN, MR. JAMES K. COYNE, MR. LIVINGSTON, MR. WHITEHURST, MR. PEPPER, MR. BENJAMIN, MR. SPENCE, MR. RHODES, MR. WHITTAKER, MR. BROWN OF OHIO, MR. TRIBLE, MR. JEFFRIES, MR. MOLLOHAN, MR. PRITCHARD, MR. ROBERT W. DANIEL, JR., MR. BOWEN, MR. CORCORAN, MR. ANTHONY, MR. HOPKINS, MR. SENSENBRENNER, MR. ATKINSON, MR. FISH, MR. SHUMWAY, MR. MCCOLLUM, MR. MINETA, MR. ROBINSON, MR. BENNETT, MR. DORNAN OF CALIFORNIA, MR. RAHALL, MR. ALBOSTA, MR. RAILSBACK, MR. ROBERTS OF SOUTH DAKOTA, MR. SHELBY, MR. BEARD, MR. YOUNG OF ALASKA, MR. ERDAHL, MRS. BOUQUARD, MR. DENARDIS, MR. ROGERS, MR. FOLEY, MR. FUQUA, MR. DANIEL B. CRANE, MR. FORSYTHE, MR. BROWN OF COLORADO, MR. LUJAN, MR. HUTTO, MR. SAM B. HALL, JR., MR. KEMP, MR. OTTINGER, MR. WILLIAMS OF OHIO, MR. BENEDICT, MR. LUNGREN, MR. GOLDWATER, MR. WORTLEY, MR. NELLIGAN, MRS. FENWICK, MRS. HOLT, MR. MONTGOMERY, MR. RITTER, MR. REGULA, MR. GUNDERSON, MR. SMITH OF ALABAMA, MR. LENT, MR. SAWYER, MR. MCKINNEY, MR. CAMPBELL, MR. EDWARDS OF OKLAHOMA, MR. GREGG, MR. DAVIS, MRS. ROUKEMA, MR. NAPIER, MR. IRELAND, MR. SCHEUER, MR. BAILEY OF PENNSYLVANIA, MR. DANNEMEYER, MRS. SCHNEIDER, MR. HORTON, MR. SKEEN, MR. RUDD, MR. WOLF, MR. LOWERY OF CALIFORNIA, MR. SUNIA, MR. HOLLENBECK, MR. QUILLEN, MR. JEFFORDS, MR. BETHUNE, MR. SILJANDER, MR. PETRI, MR. YOUNG OF FLORIDA, MR. MURPHY, MR. MADIGAN, MR. BIAGGI, MR. MARKS, MR. YATRON, MR. LUKEN, MR. ENGLISH, MR. DERRICK, MR. WEBER OF MINNESOTA, MS. OAKAR, MS. MARTIN OF ILLINOIS, MR. STOKES, MR. MARRIOTT, MR. ASHBROOK, MR. WAMPLER, MR. PASHAYAN, AND MR. DREIER

To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 3374	Mr. Foley
H.R. 3894	Mr. Hammerschmidt

H.R. 1258 **Jan. 23, 1981**

MR. LEHMAN AND MR. RITTER

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on series E and EE United States savings bonds received by individuals who have attained age 65.

H.R. 1260 **Jan. 23, 1981**

MR. OBERSTAR, MR. BROWN OF CALIFORNIA, MR. MURPHY, MR. VENTO, MR. WEISS, MRS. BOUQUARD, MS. MIKULSKI, MR. PEPPER, MR. WHITEHURST, MR. STOKES, MR. WEAVER, AND MR. DONNELLY

To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 1266 **Jan. 23, 1981**

MR. OBERSTAR AND MS. OAKAR

To amend title II of the Social Security Act to provide full benefits for disabled wives, husbands, widows, and widowers without regard to age (subject to limited adjustments to reflect any previous reductions in their benefits), to provide benefits for essential spouses of disability beneficiaries without regard to age or children in care, to provide that all divorced spouses and former spouses (including husbands and fathers) may qualify for benefits, and to liberalize eligibility for disability benefits.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 1278 **Jan. 23, 1981**

MR. WHITTEN

To protect funds invested in series E United States savings bonds from inflation and to encourage persons to provide for their own security.

H.R. 1279 **Jan. 23, 1981**

MR. WHITTEN

To amend the Internal Revenue Code to remove the limitations on the amount of medical and dental expenses which may be deducted, to permit taxpayers to deduct such expenses, to arrive at their adjusted gross income, and for other purposes.

Feb. 2, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 1280 **Jan. 23, 1981**

MR. WHITTEN

To amend the Internal Revenue Code of 1954 to allow a deduction for expenses incurred by a taxpayer in making repairs and improvements to his residence, and to allow the owner of rental housing to amortize at an accelerated rate the cost of rehabilitating or restoring such housing.

H.R. 1290 **Jan. 27, 1981**

MR. BAFALIS, MR. WHITTAKER, MR. ROBERTS OF SOUTH DAKOTA, MRS. COLLINS OF ILLINOIS, MR. KOGOVSEK, MR. BAILEY OF MISSOURI, MR. LAGOMARSINO, MR. GUYER, ROBERT W. DANIEL, JR., MR. COLLINS OF TEXAS, MR. WHITEHURST, MR. BLILEY, MR. FORSYTHE, MR. LUNGREN, MR. GOLDWATER OF CALIFORNIA, MR. FRENZEL, MR. PANETTA, MR. PAUL, MR. LOTT, MR. TAUKE, MR. HIGHTOWER, MR. NICHOLS, MR. NEAL, MR. ROUSSELOT, MR. GLICKMAN, MR. JAMES K. COYNE, MR. ARCHER, MR. LOEFFLER, MR. CAMPBELL, MR. YOUNG OF ALASKA, MR. MCDADE, MR. PORTER, MR. SMITH OF ALABAMA, MRS. SCHNEIDER, MR. PASHAYAN, MR. GINGRICH, MRS. BOUQUARD, MRS. BOGGS, MR. HILER, MR. KEMP, AND MR. RITTER

To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

Feb. 25, 1981. Referred to Subcommittee on Select Revenue Measures.
Oct. 19, 1981. Hearing held.

(See H.R. 4908 for further action.)

H.R. 1293 **Jan. 27, 1981**

MR. BRODHEAD, MR. ROSENTHAL, MR. DOWNEY, MR. FORD OF TENNESSEE, MR. PEASE, MR. RANGEL, MR. SHANNON, MR. STARK, MR. FORD OF MICHIGAN, MR. PETRI, MR. JACOBS, MR. FAZIO, MR. WEAVER, MR. ECKART, MR. LUNDINE, MR. NEAL, MR. ATKINSON, MR. SABO, MR. WASHINGTON, MR. VENTO, MR. ADDABBO, MR. MILLER OF CALIFORNIA, MR. GUARINI, MR. BEDELL, MR. PATTERSON, MR. RITTER, MR. OBERSTAR, AND MR. WALGREN

To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

Apr. 30, 1981. Hearing held.

Identical with

H.R. 1338 Mr. Rosenthal (cosponsors)

H.R. 1299 **Jan. 27, 1981**

MR. CONTE

To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 2472 Mr. Shannon

H.R. 1301 **Jan. 27, 1981**

MR. COUGHLIN, MR. WON PAT, MRS. HOLT, MR. SCHEUER, MR. GREEN, MR. SOLOMON, MR. YOUNG OF MISSOURI, MR. LAGOMARSINO, MR. BROWN OF OHIO, MR. HOWARD, MR. ROE, MR. YATRON, MR. MCDONALD, MR. GOLDWATER, MR. COLLINS OF TEXAS, MR. EDGAR, MR. ARCHER, MR. FORSYTHE, MR. PASHAYAN, MR. WOLF, MR. EDWARDS OF OKLAHOMA, MR. MOLINARI, AND MR. LOEFFLER

To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 **Jan. 27, 1981**

MR. COUGHLIN, MR. WON PAT, MR. MURPHY, MRS. HOLT, MR. SCHEUER, MR. PARRIS, MR. GREEN, MR. SOLOMON, MR. YOUNG OF MISSOURI, MR. KRAMER, MR. LAGOMARSINO, MR. BROWN OF OHIO, MR. LOTT, MR. FRANK, MR. ROE, MR. BARNARD, MR. YATRON, MR. GOLDWATER, MR. JAMES K. COYNE, MR. EDGAR, MR. COLLINS OF TEXAS, MR. ARCHER, MR. CLINGER, MR. PASHAYAN, MR. FORSYTHE, MR. GREGG, MR. WAMPLER, MR. WOLF, MR. EVANS OF DELAWARE, MR. EDWARDS OF OKLAHOMA, MR. CORCORAN, MR. DAUB, MR. HOWARD, MR. MOLINARI, AND MR. LOEFFLER

To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1303 **Jan. 27, 1981**

MR. PHILIP M. CRANE AND MR. DANIEL B. CRANE

To amend the Internal Revenue Code of 1954 to exempt individuals over age seventy from Federal income tax.

H.R. 1304 **Jan. 27, 1981**

MR. PHILIP M. CRANE, MR. DICKINSON, MR. ROUSSELOT, MR. DORNAN OF CALIFORNIA, MR. COLLINS OF TEXAS, MR. GREGG, MR. LOTT, MR. PORTER, MR. CHAPPIE, MR. BADHAM, MR. LAGOMARSINO, MR. ARCHER, AND MR. SMITH OF ALABAMA

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

Identical with

H.R. 2396	Mr. Holland
H.R. 3256	Mr. Lujan
H.R. 3622	Mr. Hammerschmidt

H.R. 1305 **Jan. 27, 1981**

MR. PHILIP M. CRANE

To repeal title I of the Crude Oil Windfall Profit Tax Act of 1980.

H.R. 1306 **Jan. 27, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to exclude from gross income $5,000 of interest on savings for an individual taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1307 **Jan. 27, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to exclude from the gross income of noncorporate taxpayers gain the sale or exchange of assets which have been held by the taxpayer for more than 1 year.

H.R. 1308 **Jan. 27, 1981**

MR. PHILIP M. CRANE, MR. LAGOMARSINO, MR. MCDONALD, MR. WHITEHURST, MR. BEARD, MR. O'BRIEN, MR. PAUL, AND MR. WEBER OF MINNESOTA

To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least four years.

H.R. 1310 **Jan. 27, 1981**

MR. EMERY, MRS. SNOWE, MR. BADHAM, MR. BEARD, MR. CAMPBELL, MR. CARNEY, MR. JAMES K. COYNE, MR. DAUB, MR. DORNAN OF CALIFORNIA, MR. DOUGHERTY, MR. DUNCAN, MR. ERDAHL, MR. FINDLEY, MR. FORSYTHE, MR. GINGRICH, MR. HARTNETT, MR. HOLLENBECK, MR. HORTON, MR. HOWARD, MR. HYDE, MR. KOGOVSEK, MR. LOTT, MR. MCDADE, MR. MITCHELL OF NEW YORK, MR. MURPHY, MR. OBERSTAR, MR. OTTINGER, MR. PASHAYAN, MR. PORTER, MR. PRITCHARD, MR. RAHALL, MR. RINALDO, MR. ROUSSELOT, MR. SAWYER, MRS. SCHNEIDER, AND MR. WINN

To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 1314 **Jan. 27, 1981**

MR. GIBBONS

To amend the Internal Revenue Code of 1954 to increase the penalty for failure to file certain information returns, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1315 **Jan. 27, 1981**

MR. GIBBONS

To amend the Internal Revenue Code of 1954 to extend the benefits of special farm valuation for estate tax purposes.

H.R. 1316 **Jan. 27, 1981**

MR. GIBBONS AND MR. PEPPER

To amend the Internal Revenue Code of 1954 to allow individuals a 50 per centum credit for retirement savings and to otherwise encourage, expand, and simplify independent savings for retirement.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1317 **Jan. 27, 1981**

MR. GIBBONS

To amend the Internal Revenue Code of 1954 to exclude the first $75,000 a year of earned income for an American working abroad, and for other purposes. (See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1318 **Jan. 27, 1981**

MR. GIBBONS

To amend the Internal Revenue Code of 1954 to liberalize the earned income credit.

H.R. 1319 **Jan. 27, 1981**

MR. GIBBONS

To amend title II of the Social Security Act to provide that social security credits based on self-employment income shall be available only to the extent that the self-employment tax has been paid with respect to such income.

Feb. 2, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 1320 **Jan. 27, 1981**

MR. GIBBONS AND MRS. FENWICK

To amend the Internal Revenue Code of 1954 to provide that married couples may file a combined return to which the unmarried rates apply.

H.R. 1322 **Jan. 27, 1981**

MR. GRADISON

To amend title IV of the Social Security Act to establish a block grant program designed to provide an effective test of the ability of the various States and counties to create their own welfare programs as an alternative to aid to families with dependent children.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1323 **Jan. 27, 1981**

MR. GRADISON, MR. ROUSSELOT, AND MR. BLILEY

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 1327 **Jan. 27, 1981**

MR. JONES OF OKLAHOMA

To repeal the windfall profit tax.

Identical with

H.R. 2175 Mr. Watkins

H.R. 1328 **Jan. 27, 1981**

MR. JONES OF OKLAHOMA, MR. ARCHER, MRS. BOGGS, MR. BROOKS, MR. COELHO, MR. DE LA GARZA, MR. DUNCAN, MR. ENGLISH, MR. FROST, MR. SAM B. HALL, JR., MR. LIVINGSTON, MR. LOEFFLER, MR. MARLENEE, MR. PATMAN, MR. ROBERTS OF SOUTH DAKOTA, MR. ROEMER, MRS. SCHROEDER, MR. STENHOLM, MR. SYNAR, MR. TAUZIN, MR. WATKINS, MR. WHITE, MR. WHITTAKER, AND MR. WILSON

To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1329 **Jan. 27, 1981**

MR. JONES OF OKLAHOMA

To amend the Internal Revenue Code of 1954 to treat certain retailers of natural gas as independent producers for purposes of the crude oil windfall profit tax.

H.R. 1332 **(See H.R. 214 for identical bills.)** **Jan. 27, 1981**

MR. LEHMAN

To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1337 **Jan. 27, 1981**

MR. PETRI, MR. GORE, MR. SCHEUER, MR. COLLINS OF TEXAS, MR. KOGOVSEK, MR. LAGOMARSINO, MR. FROST, MR. HYDE, MR. SENSENBRENNER, MR. MAZZOLI, MR. WHITTAKER, MR. JEFFORDS, MR. DASCHLE, MR. VENTO, MR. MCGRATH, MR. MINETA, MR. RAILSBACK, MRS. FENWICK, MR. BURGENER, MR. SIMON, MR. NEAL, MR. WEBER OF MINNESOTA, MR. DORNAN OF CALIFORNIA, AND MR. CONYERS

To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

Feb. 2, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 1338 **(See H.R. 1293 for identical bills.)** **Jan. 27, 1981**

MR. ROSENTHAL, MR. BRODHEAD, MR. EDWARDS OF CALIFORNIA, MR. ST GERMAIN, MR. RODINO, MR. HARKIN, MR. PEYSER, MR. CONYERS, MR. WON PAT, MR. PEPPER, MR. FORSYTHE, MR. HUGHES, MS. MIKULSKI, MR. NEAL, MR. ATKINSON, MR. SABO, MR. WASHINGTON, MR. VENTO, MR. ADDABBO, MR. MILLER OF CALIFORNIA, MR. PETRI, MR. FORD OF MICHIGAN, MR. JACOBS, MR. FAZIO, MR. ECKART, AND MR. LUNDINE

To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

Apr. 30, 1981. Hearing held.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1339 **(See H.R. 961 for identical bills.)** **Jan. 27, 1981**

MR. TAUKE, MR. NATCHER, MR. JOHNSTON OF NORTH CAROLINA, MR. KOGOVSEK, MR. COLLINS OF TEXAS, MR. MURPHY, MR. HARTNETT, MR. BAILEY OF MISSOURI, MR. DUNCAN OF TENNESSEE, MR. HINSON, MR. LAGOMARSINO, MR. PRICE, MR. WALKER, MR. CAMPBELL, MR. FORSYTHE, MR. DAVIS, MR. ROBERT W. DANIEL, JR., MR. GUYER, MR. HUGHES, MR. DYSON, MR. BEARD, MR. ROE, MR. HILLIS, MR. NEAL, MR. HUCKABY, MR. WHITTAKER, MR. LEATH OF TEXAS, MR. GOODLING, MR. GINGRICH, MR. EVANS OF IOWA, MR. ROUSSELOT, MR. BROWN OF OHIO, MR. HILER, MR. BEDELL, MR. PORTER, MR. BARNARD, MR. RAILSBACK, MR. CHAPPELL, MR. LUJAN, MR. HUTTO, MR. PETRI, MR. DORNAN OF CALIFORNIA, MR. PARRIS, MR. COURTER, MR. WILSON, MR. HANSEN OF UTAH, MR. LOWERY OF CALIFORNIA, MR. DAUB, MR. COATS, MR. SIMON, MR. BEREUTER, MR. BURGENER, MR. EMERSON, MR. DREIER, MR. JAMES K. COYNE, MR. THOMAS, MRS. SMITH OF NEBRASKA, MR. DECKARD, AND MRS. MARTIN OF ILLINOIS

To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1340 **Jan. 27, 1981**

MR. TAUKE, MR. NATCHER, MR. JOHNSTON OF NORTH CAROLINA, MR. KOGOVSEK, MR. COLLINS OF TEXAS, MR. MURPHY, MR. HARTNETT, MR. DERWINSKI, MR. BAILEY OF MISSOURI, MR. SMITH OF NEW JERSEY, MR. DUNCAN OF TENNESSEE, MRS. FENWICK, MR. HINSON, MR. LAGOMARSINO, MR. PRICE, MR. WHITEHURST, MR. WALKER, MR. CAMPBELL, MR. FORSYTHE, MR. DAVIS, MR. ROBERT W. DANIEL, JR., MR. GUYER, MR. HUGHES, MR. DYSON, MR. BEARD, MR. ROE, MR. HILLIS, MR. NEAL, MR. HUCKABY, MR. WHITTAKER, MR. LEATH OF TEXAS, MR. FISH, MR. GOODLING, MR. GINGRICH, MR. EVANS OF IOWA, MR. IRELAND, MR. MOFFETT, MR. BROWN OF OHIO, MR. HILER, MR. BEDELL, MR. PORTER, MR. BARNARD, MR. RAILSBACK, MR. CHAPPELL, MR. LUJAN, MR. HUTTO, MR. PETRI, MR. DORNAN OF CALIFORNIA, MR. PARRIS, MR. COURTER, MR. SIMON, MR. WILSON, MR. LOWERY OF CALIFORNIA, MR. DAUB, MR. COATS, MR. STANGELAND, MR. MCEWEN, MS. MARTIN OF ILLINOIS, MR. BURGENER, MR. EMERSON, MR. DREIER, MR. JAMES K. COYNE, MR. THOMAS, MRS. SMITH OF NEBRASKA, AND MR. DECKARD

To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1342 **Jan. 27, 1981**

MR. YOUNG OF ALASKA

To provide that, for purposes of the Internal Revenue Code of 1954, gross income does not include payments by the State of Alaska to (or by reason of) certain individuals who have attained age 65 and who have been domiciled in Alaska for at least 25 years.

H.R. 1343 **(See H.R. 1092 for identical bills.)** **Jan. 27, 1981**

MR. YOUNG OF ALASKA, MR. CHAPPELL, MR. ROUSSELOT, MR. KILDEE, MR. DE LUGO, MR. PARRIS, MR. HINSON, MR. FISH, MR. PANETTA, MR. KINDNESS, MR. EVANS OF GEORGIA, MR. DERWINSKI, MR. WHITEHURST, MR. ARCHER, MR. KRAMER, MR. FORSYTHE, MR. BARNARD, MR. CORCORAN, MR. SMITH OF ALABAMA, MR. DAVIS, MR. MCDADE, MR. GREGG, MR. MCKINNEY, MR. PASHAYAN, MR. FRENZEL, MR. WILLIAMS OF OHIO, MR. HANSEN OF IDAHO, MR. PAUL, MR. LOTT, MR. ROE, MR. COLLINS OF TEXAS, MR. SAM B. HALL, JR., MR. NEAL, MR. MCDONALD, MR. CONYERS, MR. JAMES K. COYNE, MR. SAWYER, MR. CRAIG, MR. MARRIOTT, MR. MITCHELL OF MARYLAND, MR. GUYER, MR. LAGOMARSINO, AND MR. ROBINSON

To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1356 **Jan. 28, 1981**

MR. ASPIN

To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

Identical with

H.R. 4297 Mr. Hammerschmidt

H.R. 1361 **Jan. 28, 1981**

MR. BEDELL, MR. BROOKS, MR. WON PAT, MR. ATKINSON, MR. MCCLOSKEY, MR. MURPHY, MR. BEARD, MR. EVANS OF GEORGIA, MR. SOLOMON, MR. SIMON, AND MR. WALGREN

To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

H.R. 1363 **Jan. 28, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to exempt incremental tertiary oil from the crude oil windfall profit tax.

H.R. 1364 **Jan. 28, 1981**

MR. CONABLE, MR. BRODHEAD, MR. FRENZEL, MR. SHANNON, MR. ARCHER, MR. BAFALIS, MR. DUNCAN, MR. HOLLAND, MR. JACOBS, MR. VANDER JAGT, MR. DERRICK, MR. KILDEE, MR. MARTIN OF NORTH CAROLINA, MR. ROUSSELOT, MR. WOLPE, MR. FORD OF TENNESSEE, MR. FOWLER, MR. GRADISON, MR. GUARINI, MR. NEAL, MR. MAZZOLI, MR. PICKLE, MR. HANCE, MR. BAILEY OF PENNSYLVANIA, MR. PHILIP M. CRANE, MR. DOWNEY, MR. GREGG, MR. GEPHARDT, MR. MILLER OF OHIO, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1368 **Jan. 28, 1981**

MR. CORRADA, AND MR. SIMON

To amend the Social Security Act to provide that Federal assistance to Puerto Rico, the Virgin Islands, and Guam under the aid to families with dependent children, child welfare, and social services programs shall be furnished on the same basis (under the same formula and without specific dollar ceilings) as in the case of other States, and to amend section 228 of such Act to extend to Puerto Rico, the Virgin Islands, and Guam the program of special benefits at age seventy-two for certain uninsured individuals.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1375 **Jan. 28, 1981**

MR. DOWNEY

To amend the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

Feb. 25, 1981. Referred to Subcommittee on Select Revenue Measures.

(See H.R. 4908 for further action.)

H.R. 1377 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to encourage small business capital formation.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1378 **Jan. 28, 1981**

MR. FRENZEL, MR. BAFALIS, MR. DUNCAN, MRS. FENWICK, MR. SABO, MR. FORSYTHE, MR. JEFFORDS, MR. ECKART, MR. KRAMER, MR. GINGRICH, MR. PETRI, MR. BROWN OF OHIO, MR. ERDAHL, MR. FRANK, MR. HARTNETT, MR. D'AMOURS, MR. WOLPE, MR. LOWERY OF CALIFORNIA, MR. PEPPER, MR. FAZIO, MR. KILDEE, MR. BAILEY OF MISSOURI, MR. TAUKE, MR. FROST, MR. JOHNSTON, MR. PRITCHARD, MR. WYDEN, MR. IRELAND, MR. GREGG, MR. MINETA, MR. GRADISON, MR. HANCE, MR. BARNARD, MR. SMITH OF NEW JERSEY, MR. ROUSSELOT, MR. COLLINS OF TEXAS, AND MR. DAUB

To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1379 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 with respect to employee stock ownership plans.

H.R. 1380 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stock ownership plans through the investment tax credit, to provide a credit against tax for contributions to an employee stock ownership plan based upon wages as an alternative to that based on investment in equipment, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1381 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to provide that no gain or loss will be recognized in the case of transfers of a principal residence in divorce or legal separation proceedings.

H.R. 1382 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.

H.R. 1383 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.

H.R. 1384 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to allow the tax-exempt status of the interest of certain life insurance accounts to flow-through to policyholders.

H.R. 1385 **(See H.R. 819 for identical bills.)** **Jan. 28, 1981**

MR. FRENZEL

To amend part A of title IV of the Social Security Act to make it clear that any State may impose work requirements as a condition of eligibility for aid to families with dependent children.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 1386 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to exempt from tax gain from the sale of an individual's principal residence.

H.R. 1387 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to make certain changes in the tax treatment of private foundation.

H.R. 1388 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to provide a maximum individual income tax rate of 50 percent.

H.R. 1389 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 relating to group-term life insurance purchased for employees.

H.R. 1390 **(See H.R. 126 for identical bills.)** **Jan. 28, 1981**

MR. FRENZEL

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 1391 **Jan. 28, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 with respect to the valuation of bank holding company assets for the purpose of determining the amount certain private foundations are required to distribute.

H.R. 1392 **Jan. 28, 1981**

MR. FRENZEL

To amend title XVIII of the Social Security Act for the purpose of authorizing the President to enter into agreements establishing reciprocal arrangements between the medicare program and similar programs of any foreign country.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1396 **Jan. 28, 1981**

MR. GRADISON

To provide that the retroactive change in method of accounting for life insurance companies which is permitted by Revenue Procedure 78-6 may be made for certain closed taxable years.

H.R. 1401 **Jan. 28, 1981**

MR. LOWRY OF WASHINGTON

To amend the Internal Revenue Code of 1954 to allow each individual to exclude $1,000 of interest on savings and to deny the deduction for interest paid or incurred with respect to credit extended through the use of credit cards.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1404 **Jan. 28, 1981**

MR. LUJAN

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for each barrel of oil or bitumen produced from the several rock types variously known as tar sand, bitumen rocks, oil impregnated rocks, oil sand and rock asphalt, from which oil is not recoverable in its natural state by oil well production methods including currently used enhanced oil recovery techniques.

H.R. 1410 **Jan. 28, 1981**

MR. MARRIOTT

To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members.

Feb. 25, 1981. Referred to Subcommittee on Select Revenue Measures. Oct. 19, 1981. Hearing held.

(See H.R. 4908 for further action.)

H.R. 1415 **(See H.R. 488 for identical bills.)** **Jan. 28, 1981**

MR. MINISH

Relating to tax treatment of qualified dividend reinvestment plans.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1416 **(See H.R. 126 for identical bills.)** **Jan. 28, 1981**

MR. MINISH

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 1417 **Jan. 28, 1981**

MR. MINISH

To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1418 **Jan. 28, 1981**

MR. MINISH

To amend the Internal Revenue Code of 1954 to increase the amount of the personal exemptions from $1,000 to $1,200.

H.R. 1419 **Jan. 28, 1981**

MR. MINISH

To amend the Internal Revenue Code of 1954 to exclude from gross income $500 of interest on savings in the case of an individual taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

11-054 O - 83 - 12

H.R. 1420 **Jan. 28, 1981**

MR. MINISH

To increase alternatives to institutionalization for senior citizens.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1421 **Jan. 28, 1981**

MR. MINISH

To establish an Energy Company of America, and for other purposes.

(Also referred to Energy and Commerce, Interior and Insular Affairs, and Science and Technology Committees.)

Feb. 2, 1981. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.

H.R. 1423 **Jan. 28, 1981**

MR. NOWAK

To amend the Internal Revenue Code of 1954 to increase to $15,000,000 the exemption for certain small issues from treatment as industrial development bonds.

Apr. 8, 9, & 10, 1981. Hearings held on subject matter.

H.R. 1426 **Jan. 28, 1981**

MR. OBERSTAR

To amend the Internal Revenue Code of 1954 to provide an exemption from the highway use tax in the case of certain trucks and other vehicles which are used primarily for hauling unprocessed farm and forest products from their place of production to market or mill.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 1427 **Jan. 28, 1981**

MR. OBERSTAR

To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.

(See P.L. 97-424 (H.R. 6211) for related action.)

Identical with

H.R. 1762 Mr. Mitchell of New York

H.R. 1428 **Jan. 28, 1981**

MR. OBERSTAR

To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.

(Also referred to Energy and Commerce Committee.)

Feb. 2, 1981. Referred to Subcommittee on Health.

H.R. 1429 **Jan. 28, 1981**

MR. OTTINGER, MRS. CHISHOLM, MR. ZEFERETTI, MR. YATES, MR. ROSENTHAL, MR. LEHMAN, MR. BONIOR OF MICHIGAN, MR. FRANK, MR. TRAXLER, MR. BARNARD, MR. ST GERMAIN, MR. KOGOVSEK, MR. MURPHY, MR. PRICE, MR. EDWARDS OF CALIFORNIA, MR. GILMAN, MR. WEISS, MR. RAHALL, MR. FLORIO, MR. MITCHELL OF MARYLAND, MR. HAWKINS OF CALIFORNIA, MR. MAVROULES, MR. DWYER, MR. WAXMAN, MR. CORRADA, MR. PEPPER, MR. HOWARD, MR. MORRISON, MR. STOKES, MR. GINGRICH, MS. MIKULSKI, MR. RICHMOND, MR. ALBOSTA, MR. CONTE, MR. GRAY, MR. RATCHFORD, MR. DONNELLY, MR. CROCKETT, MR. RODINO, MR. MARKEY, MR. MCHUGH, AND MR. WASHINGTON

To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

Feb. 2, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

Oct. 28, 1981. Hearing held.

Identical with

H.R. 1885 Mr. Addabbo
H.R. 3486 Mr. Bingham

H.R. 1432 **Jan. 28, 1981**

MR. PETRI, MR. WHITEHURST, MR. JEFFORDS, MR. ROBERT W. DANIEL, JR., MR. GUYER, MR. GINGRICH, AND MR. NAPIER

To amend part A of title IV of the Social Security Act to reduce from six to three the maximum age of a child on account of whom a mother or other caretaker relative receiving aid to families with dependent children may claim an exemption from registration under the WIN program.

Feb. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1442 **(See H.R. 167 for identical bills.)** **Jan. 28, 1981**

MR. SAWYER

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1443 **Jan. 28, 1981**

MR. SAWYER

To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.

H.R. 1445 **Jan. 28, 1981**

MR. SAWYER AND MR. DERWINSKI

To amend the Internal Revenue Code of 1954 to allow a deduction for dividends paid by domestic corporations.

H.R. 1448 **(See H.R. 953 for identical bills.)** **Jan. 28, 1981**

MRS. SMITH OF NEBRASKA

To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related parties and on deferred in the case of certain sales of property.

H.R. 1452 **Jan. 28, 1981**

MR. STRATTON

To prohibit the importation into the United States of motor vehicles, and of parts of motor vehicles, that are products of the Union of Soviet Socialist Republics.

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.R. 1453 **Jan. 28, 1981**

MR. VOLKMER

To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax, to allow unlimited marital deduction, and to increase the gift exclusion from $3,000 to $6,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1456 **Jan. 28, 1981**

MR. WHITE

To amend the Internal Revenue Code of 1954 to increase the exclusion for dividends and interest and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1458 **Jan. 28, 1981**

MR. WHITEHURST, MR. JAMES K. COYNE, AND MR. BEDELL

To amend the Internal Revenue Code of 1954 to encourage greater individual savings.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1459 **(See H.R. 489 for identical bills.)** **Jan. 28, 1981**

MR. WHITEHURST

To amend the Internal Revenue Code of 1954 to allow a deduction for State and local public utility taxes.

H.R. 1460 **Jan. 28, 1981**

MR. WHITEHURST

To amend the Internal Revenue Code of 1954 to encourage the use of methanol as an alternative fuel for motor vehicles by allowing the rapid amortization of facilities producing methanol.

H.R. 1487 **Jan. 29, 1981**

MR. BRODHEAD

To amend the Internal Revenue Code of 1954 to provide that certain trusts may be shareholders of subchapter S corporations.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1490 **Jan. 29, 1981**

MR. PANETTA, MR. PRICE, MR. BONIOR OF MICHIGAN, MR. MILLER OF CALIFORNIA, MR. KOGOVSEK, MR. DASCHLE, MR. FORSYTHE, MR. DOUGHERTY, MR. COELHO, MR. MURPHY, MR. HAWKINS OF CALIFORNIA, MR. ROE, MR. HUGHES, MR. PEPPER, MR. HORTON, MR. DE LUGO, MR. GINGRICH, MR. FROST, MR. WEAVER, MR. SPENCE, MR. CORRADA, MR. NEAL, MR. SIMON, MR. KILDEE, MR. JOHNSTON, MR. RALPH M. HALL, MR. WILLIAMS OF MONTANA, MR. CROCKETT, MR. WYDEN, MR. BEREUTER, AND MR. BEDELL

To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1501 **Jan. 29, 1981**

MR. GIBBONS AND MR. PEPPER

To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons.

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with

H.R. 3065	Mr. Evans of Georgia
H.R. 4160	Mr. Rinaldo

H.R. 1502 **Jan. 29, 1981**

MR. GIBBONS, MR. PEPPER, MR. BENNETT, AND MR. NELSON

To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

Identical with

H.R. 3064	Mr. Evans of Georgia

H.R. 1507 **Jan. 29, 1981**

MR. PETRI, MR. PANETTA, MR. DUNCAN, MR. TAUKE, MR. BRODHEAD, MR. LAGOMARSINO, MR. DANIEL B. CRANE, MRS. FENWICK, MR. CORCORAN, MR. WEBER OF MINNESOTA, MR. TAYLOR, MR. WHITEHURST, MR. DORGAN OF NORTH DAKOTA, MR. SCHEUER, MR. SAWYER, MR. GLICKMAN, MRS. BYRON, MR. EVANS OF GEORGIA, MR. STANGELAND, MR. COELHO, MRS. MARTIN OF ILLINOIS, MR. BARNARD, MR. BEDELL, MR. PORTER, MR. DASCHLE, MR. ERDAHL, MR. GILMAN, MR. EMERSON, MR. DAUB, MR. JAMES K. COYNE, MR. TRAXLER, MR. KOGOVSEK, AND MR. WOLPE

To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

Mar. 10, 1981. Report requested from Department of the Treasury.

H.R. 1513 **Jan. 30, 1981**

MS. OAKAR, MR. LAFALCE, MR. PRITCHARD, MR. PEPPER, MR. KASTENMEIER, MR. EDWARDS OF CALIFORNIA, MR. RODINO, MRS. SCHROEDER, MR. OBERSTAR, MR. DELLUMS, MRS. CHISHOLM, MR. PEASE, MR. ROSENTHAL, MR. MATSUI, MR. CONYERS, MR. LEHMAN, MR. MITCHELL OF MARYLAND, MR. SIMON, MR. FOGLIETTA, MR. BEDELL, MR. FAZIO, MR. MOTTL, MR. LOWRY OF WASHINGTON, MR. DIXON, MR. WOLPE, MR. DAVIS, MS. FERRARO, MR. HARKIN, MR. MARKEY, MS. MIKULSKI, MR. LANTOS, AND MR. YATES

To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

Feb. 10, 1981. Referred to Subcommittee on Social Security.

H.R. 1514 **Jan. 30, 1981**

MS. OAKAR, MR. LAFALCE, MR. PEPPER, MR. KASTENMEIER, MR. EDWARDS OF CALIFORNIA, MR. RODINO, MRS. SCHROEDER, MR. OBERSTAR, MR. DELLUMS, MRS. CHISHOLM, MR. PEASE, MR. ROSENTHAL, MR. MATSUI, MR. CONYERS, MR. LEHMAN, MR. MITCHELL OF MARYLAND, MR. FOGLIETTA, MR. FAZIO, MR. MOTTL, MR. LOWRY OF WASHINGTON, MR. DIXON, MR. WOLPE, MR. DAVIS, MS. FERRARO, MR. HARKIN, MS. MIKULSKI, MR. LANTOS, AND MR. YATES

To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

Feb. 3, 1981. Referred to Subcommittee on Social Security.

H.R. 1515 **Jan. 30, 1981**

MS. OAKAR, MR. LAFALCE, MR. PRITCHARD, MR. PEPPER, MR. KASTENMEIER, MR. EDWARDS OF CALIFORNIA, MR. RODINO, MRS. SCHROEDER, MR. OBERSTAR, MR. DELLUMS, MRS. CHISHOLM, MR. PEASE, MR. ROSENTHAL, MR. MATSUI, MR. CONYERS, MR. LEHMAN, MR. MITCHELL OF MARYLAND, MR. FOGLIETTA, MR. FAZIO, MR. MOTTL, MR. LOWRY OF WASHINGTON, MR. DIXON, MR. WOLPE, MR. DAVIS, MS. FERRARO, MR. HARKIN, MS. MIKULSKI, AND MR. YATES

To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

Feb. 3, 1981. Referred to Subcommittee on Social Security.

H.R. 1516 (See H.R. 542 for identical bills.) **Jan. 30, 1981**

MS. OAKAR, MR. LAFALCE, MR. PEPPER, MR. KASTENMEIER, MR. EDWARDS OF CALIFORNIA, MR. RODINO, MRS. SCHROEDER, MR. OBERSTAR, MR. DELLUMS, MRS. CHISHOLM, MR. PEASE, MR. ROSENTHAL, MR. MATSUI, MR. CONYERS, MR. LEHMAN, MR. MITCHELL OF MARYLAND, MR. FOGLIETTA, MR. FAZIO, MR. MOTTL, MR. STOKES, MR. DENARDIS, MR. LOWRY OF WASHINGTON, MR. DIXON, MR. WOLPE, MR. DAVIS, MS. FERRARO, MR. HARKIN, MR. MARKEY, MS. MIKULSKI, AND MR. YATES

To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

Feb. 3, 1981. Referred to Subcommittee on Social Security.

H.R. 1517 **Jan. 30, 1981**

MS. OAKAR, MR. LAFALCE, MR. PEPPER, MR. KASTENMEIER, MR. EDWARDS OF CALIFORNIA, MR. RODINO, MRS. SCHROEDER, MR. OBERSTAR, MR. DELLUMS, MRS. CHISHOLM, MR. PEASE, MR. ROSENTHAL, MR. MATSUI, MR. CONYERS, MR. LEHMAN, MR. MITCHELL OF MARYLAND, MR. FOGLIETTA, MR. FAZIO, MR. MOTTL, MR. STOKES, MR. LOWRY OF WASHINGTON, MR. DIXON, MR. WOLPE, MR. DAVIS, MS. FERRARO, MR. HARKIN, MR. MARKEY, MS. MIKULSKI, AND MR. YATES

To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

Feb. 3, 1981. Referred to Subcommittee on Social Security.

H.R. 1519 **Jan. 30, 1981**

MR. DUNN, MR. BRODHEAD, MR. FORD OF MICHIGAN, MR. CROCKETT, MR. DAVIS, MR. NOWAK, MR. YOUNG OF MISSOURI, MS. OAKAR, MR. PURSELL, MR. GUYER, MR. ROE, MR. HUNTER, AND MR. OXLEY

To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

(See P.L. 97-448 (H.R. 6056) for related action.)

H.R. 1524 **Jan. 30, 1981**

MR. ROUSSELOT AND MR. MATSUI

To amend sections 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.

(Supersedes H.R. 817)

June 21, 1982. Hearing held.
Sept. 15, 1982. Ordered reported.
Sept. 16, 1982. Reported to House with amendments. H.Rept. 97-827.
Sept. 20, 1982. Passed House amended, by a voice vote. (Brought up under suspension of the rules.)
Sept. 24, 1982. Ordered reported to Senate.
Sept. 30, 1982. Reported to Senate with amendments. S.Rept. 97-643.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 1536 **Feb. 2, 1981**

MR. VANDER JAGT

Providing that certain foreign losses which were economically incurred before December 31, 1975, will not be subject to the loss recapture rules of the Tax Reform Act of 1976.

Feb. 20, 1981. Report requested from Department of the Treasury.

H.R. 1537 **Feb. 2, 1981**

MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law.

Feb. 20, 1981. Report requested from Department of the Treasury.

H.R. 1538 **Feb. 2, 1981**

MR. VANDER JAGT

To amend title XVIII of the Social Security Act with respect to emergency inpatient hospital services furnished outside the United States.

Feb. 3, 1981. Referred to Subcommittee on Health.
Feb. 20, 1981. Reports requested from Departments of Treasury and Health and Human Services.
June 23, 1981. Adverse report received from Department of Health and Human Services.

H.R. 1539 **Feb. 2, 1981**

MR. VANDER JAGT, MR. PICKLE, MR. FRENZEL, MR. GUARINI, MR. ARCHER, MR. DOWNEY, MR. MOORE, MR. CAMPBELL, MR. MCCLOSKEY, MR. WHITEHURST, MR. SAWYER, MRS. HOLT, MR. LAGOMARSINO, MR. WEBER OF MINNESOTA, MR. WINN, MR. BAFALIS, MR. KRAMER, MR. HYDE, MR. FORSYTHE, MR. ROBERTS OF SOUTH DAKOTA, MR. D'AMOURS, MR. PORTER, MR. ERTEL, MR. BADHAM, MR. HORTON, MR. STENHOLM, MR. LOTT, MR. DAVIS, MR. FISH, MRS. ROUKEMA, MR. JEFFRIES, MR. ROUSSELOT, MR. WYLIE, MR. DUNN, MR. JAMES K. COYNE, MR. BEARD, MR. RITTER, MR. HUGHES, MR. DE LA GARZA, MR. FRANK, MR. PEPPER, MR. JOHNSTON, MR. GREGG, MR. DUNCAN, MR. TRIBLE, MR. EVANS OF DELAWARE, MRS. HECKLER, MR. PHILIP M. CRANE, MR. CARMAN, MR. NEAL, MR. BARNARD, MR. GINGRICH, MR. BEREUTER, MR. SHANNON, MR. MATSUI, MR. DANNEMEYER, MR. MCCOLLUM, MR. DAUB, MR. HANCE, MR. GUNDERSON, MR. BAILEY OF PENNSYLVANIA, MR. FAZIO, MR. PATTERSON, MR. PRITCHARD, MR. JEFFORDS, AND MR. MCGRATH

To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1541 **Feb. 2, 1981**

MR. WINN, MR. PRICE, MR. SANTINI, MR. PEPPER, MR. GUYER, MR. JEFFRIES, MR. ROBERT W. DANIEL, JR., MR. SNYDER, MR. BARNARD, MR. GOLDWATER, MR. BENEDICT, MR. YOUNG OF MISSOURI, MR. RAILSBACK, MR. DUNCAN, MR. ECKART, MR. WYDEN, MR. WILLIAM J. COYNE, MR. STANGELAND, MRS. BOUQUARD, MR. WHITTAKER, MR. GINGRICH, MR. GREGG, MR. HYDE, MR. DOUGHERTY, MR. PATTERSON, MR. BOWEN, MR. MCKINNEY, MR. HOWARD, AND MR. SHAW

To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1553 **Feb. 3, 1981**

MR. ROSTENKOWSKI AND MR. CONABLE

To provide for a temporary increase in the public debt limit.

Feb. 3, 1981. Hearing held.
Feb. 3, 1981. Ordered reported.
Feb. 3, 1981. Reported to the House. H.Rept. 97-1.
Feb. 4, 1981. Hearing before Rules Committee.
Feb. 4, 1981. H. Res. 54, providing a modified closed rule, 1 hour debate, reported to House. H.Rept. 97-2.
Feb. 5, 1981. H. Res. 54 adopted by the House by a record vote of 333 yeas, 67 nays.
Feb. 5, 1981. Passed the House by a record vote of 305 yeas, 104 nays.
Feb. 5, 1981. S. 393 reported to the Senate without a written report.
Feb. 6, 1981. S. 393 was indefinitely postponed and the Senate passed in lieu thereof H.R. 1553 by a record vote of 73 yeas, 18 nays.
Feb. 7, 1981. Approved. Public Law 97-2.

H.R. 1566 **Feb. 3, 1981**

MR. ADDABBO

To amend the Social Security Act to make certain that recipients of supplemental security income benefits, recipients of aid to families with dependent children, and recipients of assistance or benefits under certain other Federal and federally assisted programs will not have the amount of such benefits, aid, or assistance reduced because of post-1974 increases in monthly social security benefits.

Feb. 3, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1567 **(See H.R. 126 for identical bills.)** **Feb. 3, 1981**

MR. ADDABBO

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 1568 **Feb. 3, 1981**

MR. ADDABBO

To amend the Social Security Act to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program.

Feb. 3, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

Identical with

H.R. 3618 Mr. Gaydos

H.R. 1569 **Feb. 3, 1981**

MR. ADDABBO

To amend title XVIII of the Social Security Act to provide for the coverage of certain psychologists' services under the supplementary medical insurance benefits program established by part B of such title.

(Also referred to Energy and Commerce Committee.)

Feb. 3, 1981. Referred to Subcommittee on Health.

H.R. 1570 **Feb. 3, 1981**

MR. ADDABBO, MR. ANNUNZIO, MR. BINGHAM, MR. CONTE, MR. CORRADA, MR. DOWNEY, MR. DYSON, MR. FAUNTROY, MR. FAZIO, MS. FERRARO, MR. FISH, MR. FOGLIETTA, MR. FORD OF TENNESSEE, MR. GONZALEZ, MR. HOWARD, MR. LEBOUTILLIER, MR. MATSUI, MS. MIKULSKI, MR. MINISH, MR. MITCHELL OF MARYLAND, MR. MURPHY, MR. OTTINGER, MR. PEPPER, MR. PORTER, MR. ROE, MR. SCHEUER, MR. SCHUMER, MR. SUNIA, MR. VENTO, MR. WEISS, MR. WON PAT, MR. WORTLEY, MR. YOUNG OF FLORIDA, MR. ZEFERETTI, MR. SOLARZ, MR. GUARINI, MR. PATTERSON, MR. RINALDO, AND MR. WALGREN

To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

(Also referred to Energy and Commerce Committee.)

Feb. 10, 1981. Referred to Subcommittee on Health.

H.R. 1579 **(See H.R. 15 for identical bills.)** **Feb. 3, 1981**

MR. DERWINSKI

To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1580 **Feb. 3, 1981**

MR. FRENZEL, MR. ARCHER, MR. KRAMER, MR. FORSYTHE, MR. MARTIN OF NORTH CAROLINA, MR. MCKINNEY, MR. WHITEHURST, MR. WINN, MR. SABO, MR. JAMES K. COYNE, MR. PANETTA, MR. BEARD, MR. EVANS OF DELAWARE, MR. BURGENER, MR. BONKER, MR. LEBOUTILLIER, MS. FERRARO, AND MR. IRELAND

To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1581 **Feb. 3, 1981**

MR. FRENZEL, MR. SWIFT, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to provide tax-saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 1584 **Feb. 3, 1981**

MR. HANSEN OF IDAHO

To provide for certain benefits for the United States citizens held hostage in Iran.

(Also referred to Foreign Affairs, Post Office and Civil Service, Armed Services, and Veterans Affairs Committees.)

Feb. 10, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 1591 **Feb. 3, 1981**

MR. HILLIS

To provide a program of emergency unemployment compensation for areas experiencing high rates of unemployment.

Feb. 10, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 1592 **Feb. 3, 1981**

MR. HILLIS AND MR. KILDEE

To amend the adjustment assistance programs under the Trade Act of 1974 in order to impose import fees on articles causing injury to domestic workers, firms, and communities sufficient in amount to reimburse the Federal Government for the cost of such programs.

Feb. 10, 1981. Referred to Subcommittee on Trade.
Mar. 30 & 31, 1981. Hearings held on subject matter.

H.R. 1595 **(See H.R. 958 for identical bills.)** **Feb. 3, 1981**

MS. MIKULSKI, MR. BINGHAM, MR. BARNES, MR. BONIOR OF MICHIGAN, AND MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by hearing-impaired individuals.

H.R. 1596 **Feb. 3, 1981**

MR. OBERSTAR, MR. FRENZEL, MR. SABO, MR. VENTO, MR. SMITH OF ALABAMA, MR. SMITH OF NEW JERSEY, MR. MOTTL, MR. MATSUI, MR. ERDAHL, MR. BURGENER, MRS. CHISHOLM, MRS. COLLINS OF ILLINOIS, MR. CORRADA, MR. CROCKETT, MR. DE LUGO, MR. DUNCAN, MR. MITCHELL OF MARYLAND, MR. MOFFETT, MR. NEAL, MR. PEPPER, MR. RANGEL, MR. SKEEN, MR. STANGELAND, MR. WEISS, MR. HANSEN OF IDAHO, MR. MOAKLEY, MR. O'BRIEN, MR. SCHEUER, MR. SOLARZ, MR. STOKES, MR. SUNIA, MR. BARNARD, MRS. BOUQUARD, MR. ERTEL, MR. MCDADE, MR. MARTIN OF NEW YORK, MR. MINETA, MR. SHAMANSKY, MR. SIMON, MR. CONYERS, MR. MCCOLLUM, AND MR. GUARINI

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1599 **Feb. 3, 1981**

MR. PICKLE AND MR. HANCE

To repeal the crude oil windfall profit tax.

H.R. 1600 **Feb. 3, 1981**

MR. SCHULZE, MR. LENT, MR. ROE, MR. OBERSTAR, MR. CAMPBELL, MR. ARCHER, MR. ROTH OF WISCONSIN, MR. WHITEHURST, MR. CHAPPELL, MR. JEFFRIES, MR. MARKS, MR. LUJAN, MR. PEPPER, MR. STANGELAND, MR. MONTGOMERY, MR. BROYHILL, MR. GRADISON, MR. PANETTA, MR. BOWEN, MR. ROBERT W. DANIEL, JR., MR. DERWINSKI, MR. HOWARD, MR. HUBBARD, MR. PATTERSON, MR. DOUGHERTY, MR. GLICKMAN, MR. LEACH OF IOWA, MR. DORNAN OF CALIFORNIA, MR. DE LA GARZA, MR. CLINGER, MR. BURGENER, MR. LIVINGSTON, MR. YATRON, MR. WALKER, MR. WILSON, MR. DANNEMEYER, MR. BEDELL, MR. SAWYER, MR. LOTT, MR. CORCORAN, MR. KOGOVSEK, MRS. SMITH OF NEBRASKA, MR. STUMP, MR. MILLER OF OHIO, MR. COUGHLIN, MR. RITTER, MR. TAUKE, MR. COURTER, MR. ZEFERETTI, MR. ROBINSON, MR. GINGRICH, MR. PORTER, MR. ROUSSELOT, MR. WAMPLER, MR. TRIBLE, MR. CHENEY, MR. YOUNG OF ALASKA, MRS. BOUQUARD, AND MR. COLLINS OF TEXAS

To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1604 **Feb. 3, 1981**

MR. SEIBERLING AND MR. OBERSTAR

To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974.

Feb. 12, 1981. Referred to Subcommittee on Trade.
Mar. 30 & 31, 1981. Hearings held on subject matter.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 1605 **Feb. 3, 1981**

MR. SEIBERLING, MR. DELLUMS, MR. MURPHY, MR. CROCKETT, MR. GORE, MS. FERRARO, MR. KOGOVSEK, MR. OTTINGER, MR. LEHMAN, MR. FAUNTROY, AND MR. WEAVER

To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old-age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

Feb. 10, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 1641 **Feb. 4, 1981**

MS. FERRARO, MRS. CHISHOLM, MR. JEFFORDS, MR. MURPHY, MR. SCHUMER, MR. DIXON, MR. HUGHES, MR. RICHMOND, MR. LAFALCE, MR. STOKES, MR. PASHAYAN, MR. PEPPER, MR. MITCHELL OF MARYLAND, MRS. FENWICK, MRS. SCHROEDER, MR. WEAVER, MR. PRITCHARD, MS. OAKAR, MR. OBERSTAR, MR. EDWARDS OF CALIFORNIA, MR. LANTOS, AND MR. YATES

To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

(Also referred to Education and Labor Committee.)

June 7, 1982. Reports requested from Departments of Treasury and Labor.

H.R. 1642 (See H.R. 917 for identical bills.) **Feb. 4, 1981**

MR. FITHIAN, MR. NATCHER, MR. ROE, MR. FUQUA, MR. MURPHY, MR. KOGOVSEK, MR. FAZIO, MR. ENGLISH, MR. TRAXLER, MR. HUGHES, MR. GINGRICH, MR. BADHAM, MR. LUJAN, MR. LEHMAN, MR. COELHO, MR. LOWRY OF WASHINGTON, MR. BEDELL, MR. DAVIS, MR. HUCKABY, MR. DORNAN OF CALIFORNIA, MR. MCDADE, MR. COLLINS OF TEXAS, MR. ROSE, MR. SIMON, MR. MADIGAN, MR. CHAPPELL, MR. BEARD, MR. GREGG, MR. NEAL, MR. ROGERS, MR. BROWN OF COLORADO, MR. BURGENER, MR. EVANS OF GEORGIA, MR. WILSON, MR. SKEEN, MR. MORRISON, MRS. SNOWE, MR. IRELAND, MR. BOWEN, MR. LAFALCE, MR. DAUB, MR. BEREUTER, MR. CHENEY, MR. SPENCE, MR. LEE, MR. WOLF, MR. DORGAN OF NORTH DAKOTA, MR. DASCHLE, MR. WOLPE, MR. YOUNG OF ALASKA, MR. AUCOIN, MR. HAMMERSCHMIDT, MR. HUTTO, MR. SHARP, AND MR. LOWERY OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1644 **Feb. 4, 1981**

MR. HANCE, MR. PICKLE, MR. LOEFFLER, MR. RALPH M. HALL, AND MR. STENHOLM

To repeal the crude oil windfall profit tax.

H.R. 1656 **Feb. 4, 1981**

MR. NEAL

To increase the rates of duty on certain tobacco and to prohibit the payment of substitution drawback with respect to imports of such tobacco.

Feb. 10, 1981. Referred to Subcommittee on Trade.
Apr. 15, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5, 1981. Hearing held.
June 11, 1981. Informative report received from the U.S. International Trade Commission.

H.R. 1657 **Feb. 4, 1981**

MR. NOWAK, MR. KEMP, AND MR. OBERSTAR

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to permit States to pay extended benefits on the basis of area triggers.

Feb. 10, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1661 **Feb. 4, 1981**

MR. VANDER JAGT

To amend title II of the Social Security Act to provide that child's insurance benefits may not be paid to a stepchild on the basis of an insured individual's wage record for any period in which such individual neither has custody of the child nor is responsible for his or her support.

Feb. 10, 1981. Referred to Subcommittee on Social Security.

H.R. 1676 **Feb. 4, 1981**

MR. YOUNG OF FLORIDA

To amend the Internal Revenue Code of 1954 to provide income tax incentives for the modification of certain facilities and vehicles so as to remove architectural and transportational barriers to the handicapped and elderly.

H.R. 1677 (See H.R. 65 for identical bills.) **Feb. 4, 1981**

MR. YOUNG OF FLORIDA

To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

Feb. 10, 1981. Referred to Subcommittee on Social Security.

H.R. 1680 **Feb. 4, 1981**

MR. YOUNG OF FLORIDA, MR. EVANS OF INDIANA, AND MR. PHILIP M. CRANE

To amend title XVI of the Social Security Act to provide that certain aliens may not qualify for supplemental security income benefits unless they not only are permanent residents of the United States but have also continuously resided in the United States for a period of five years, and to provide that an alien may not be admitted to the United States unless a citizen of the United States agrees to provide support to such alien for a period of five years after admission, and for other purposes.

(Also referred to Judiciary Committee.)

Feb. 10, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1684 **Feb. 5, 1981**

MR. APPLEGATE

To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $10,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1685 **Feb. 5, 1981**

MR. AUCOIN, MR. WEAVER, MR. WYDEN, AND MR. SMITH OF OREGON

To amend the Mortgage Subsidy Bond Tax Act of 1980 to exempt from the coverage of such Act certain general obligation veterans' mortgage bond issues of the State of Oregon.

H.R. 1687 **Feb. 5, 1981**

MR. BEILENSON

To amend the Internal Revenue Code of 1954 to remove certain limitations on the estate tax marital deduction in certain cases.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1691 **Feb. 5, 1981**

MR. BIAGGI AND MS. FERRARO

To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.

H.R. 1692 **Feb. 5, 1981**

MR. BUTLER AND MR. GEPHARDT

To amend the Internal Revenue Code of 1954 to allow the deduction of certain expenses allocable to the use of a residence in providing music lessons.

H.R. 1697 **Feb. 5, 1981**

MR. CHAPPELL

To amend the Internal Revenue Code of 1954 to exclude from gross income certain amounts received by members of certain firefighting and rescue units.

H.R. 1698 **(See H.R. 1094 for identical bills.)** **Feb. 5, 1981**

MR. CHAPPELL, MR. SWIFT, MRS. CHISHOLM, MRS. SCHROEDER, MR. PASHAYAN, MR. MURPHY, MR. WEISS, MR. BARNARD, MR. LAFALCE, MR. JEFFORDS, MR. DE LUGO, MR. GLICKMAN, MR. LOWRY OF WASHINGTON, MR. GUYER, MR. HUGHES, MR. ERDAHL, MR. BIAGGI, MR. STOKES, MR. LUNGREN, MR. ADDABBO, MR. MONTGOMERY, MR. GINGRICH, MR. EVANS OF GEORGIA, MR. RALPH M. HALL, MR. ROE, MR. STENHOLM, MR. YATRON, MR. CROCKETT, MR. DOUGHERTY, MR. LOTT, MR. MOFFETT, MRS. BOUQUARD, MR. MITCHELL OF MARYLAND, MR. WIRTH, MR. WILLIAMS OF MONTANA, MR. FAZIO, MR. CORRADA, MR. FERRARO, MR. WAMPLER, MR. WHITEHURST, MR. SOLARZ, MR. SIMON, MR. WON PAT, MR. FASCELL, MR. FUQUA, MR. PEYSER, MR. HAMMERSCHMIDT, MR. MOTTL, MR. PEPPER, MR. PERKINS, MR. FROST, MR. RICHMOND, MR. MARKEY, MR. ROBINSON, MR. SAVAGE, MR. NOWAK, MR. BEDELL, MR. PHILLIP BURTON, MR. WALGREN, MR. SHANNON, MR. GRAMM, MR. ST GERMAIN, MR. WOLPE, MR. NEAL, MR. DELLUMS, MR. NAPIER, MR. ANTHONY, MR. BEVILL, MR. BONKER, MR. BREAUX, MR. CORCORAN, MR. D'AMOURS, MR. DERWINSKI, MR. DICKINSON, MR. DIXON, MR. DONNELLY, MR. DOWNEY, MR. DUNCAN, MR. FLORIO, MR. FOLEY, MR. GILMAN, MR. GINN, MR. GORE, MR. GUARINI, MR. HUCKABY, MR. MCDADE, MR. MAVROULES, MR. NICHOLS, MR. OTTINGER, MR. PRICE, MR. PRITCHARD, MR. REUSS, MR. SABO, MR. SANTINI, MR. SCHEUER, MR. SHELBY, MR. SPENCE, MR. STARK, MR. WEAVER, MR. YOUNG OF ALASKA, AND MR. ZEFERETTI

To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

Feb. 11, 1981. Referred to Subcommittee on Social Security.

H.R. 1699 **Feb. 5, 1981**

MR. JAMES K. COYNE, MR. BURGENER, MR. GUYER, MR. JOHNSTON, MR. PORTER, AND MR. WON PAT

To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.

H.R. 1700 **(See H.R. 167 for identical bills.)** **Feb. 5, 1981**

MRS. FENWICK, MR. AKAKA, MR. APPLEGATE, MR. ASHBROOK, MR. ASPIN, MR. ATKINSON, MR. BADHAM, MR. BAILEY OF MISSOURI, MR.. BARNARD, MR. BARNES, MR. BEARD, MR. BEDELL, MR. BENEDICT, MR. BLILEY, MRS. BOGGS, MR. BOLAND, MR. BONER OF TENNESSEE, MR. BONIOR OF MICHIGAN, MRS. BOUQUARD, MR. BOWEN, MR. BRINKLEY, MR. BROWN OF OHIO, MR. BURGENER, MR. CAMPBELL, MR. CARNEY, MR. CHAPPELL, MRS. CHISHOLM, MR. CLAUSEN, MR. COELHO, MR. CORCORAN, MR. COUGHLIN, MR. COURTER, MR. JAMES K. COYNE, MR. DANIEL B. CRANE, MR. PHILIP M. CRANE, MR. D'AMOURS, MR. ROBERT W. DANIEL OF VIRGINIA, MR. DANNEMEYER, MR. DASCHLE, MR. DAUB, MR. DAVIS, MR. DE LA GARZA, MR. DELLUMS, MR. DENARDIS, MR. DIXON OF CALIF., MR. DONNELLY, MR. DORNAN OF CALIFOR-

H.R. 1700—Continued

NIA, MR. DOUGHERTY, MR. DOWNEY, MR. DREIER, MR. DUNCAN OF TENNESSEE, MR. DYSON, MR. ECKART, MR. EDGAR, MR. EDWARDS OF CALIFORNIA, MR. EDWARDS OF ALABAMA, MR. EMERY, MR. ERTEL, MR. EVANS OF GEORGIA, MR. EVANS OF INDIANA, MR. EVANS OF DELAWARE, MR. FASCELL, MR. FAZIO, MS. FERRARO, MR. FIELDS, MR. FINDLEY, MR. FISH, MR. FLORIO, MR. FORD OF TENNESSEE, MR. FORSYTHE, MR. FOUNTAIN, MR. FRENZEL, MR. FROST, MR. GARCIA, MR. GIBBONS, MR. GINGRICH, MR. GINN, MR. GLICKMAN, MR. GOLDWATER OF CALIFORNIA, MR. GRAMM, MR. GRISHAM, MR. GUARINI, MR. GUYER, MR. SAM B. HALL, JR., MR. HALL OF OHIO, MR. HANSEN OF IDAHO, MR. HARTNETT, MRS. HECKLER, MR. HILER, MR. HINSON, MR. HOLLENBECK, MRS. HOLT, MR. HORTON, MR. HOWARD, MR. HUBBARD, MR. HUCKABY, MR. IRELAND, MR. JEFFORDS, MR. JONES OF NORTH CAROLINA, MR. JOHNSTON OF NORTH CAROLINA, MR. KASTENMEIER, MR. KEMP, MR. KINDNESS, MR. KOGOVSEK, MR. KRAMER, MR. LAGOMARSINO, MR. LANTOS, MR. LEACH OF IOWA, MR. LEE, MR. LEHMAN, MR. LENT, MR. LIVINGSTON, MR. LONG OF MARYLAND, MR. LUJAN, MR. LUNGREN, MR. MADIGAN, MR. MARKS, MR. MARRIOTT, MR. MARTIN OF NORTH CAROLINA, MS. MARTIN OF ILLINOIS, MR. MAVROULES, MR. MAZZOLI, MR. MCCLORY, MR. MCCLOSKEY, MR. MCGRATH, MR. MCKINNEY, MS. MIKULSKI, MR. MILLER OF CALIFORNIA, MR. MINETA, MR. MINISH, MR. MITCHELL OF MARYLAND, MR. MOAKLEY, MR. MOLLOHAN, MR. MONTGOMERY, MR. MOTTL, MR. MURTHA, MR. NELSON, MR. OBERSTAR, MR. OTTINGER, MR. PANETTA, MR. PARRIS, MR. PASHAYAN, MR. PAUL, MR. PETRI, MR. PEYSER, MR. PRICE, MR. PRITCHARD, MR. PURSELL, MR. QUILLEN, MR. RATCHFORD, MR. RICHMOND, MR. RINALDO, MR. RITTER, MR. RODINO, MR. ROBERTS OF KANSAS, MRS. ROUKEMA, MR. ROTH OF WISCONSIN, MR. ROUSSELOT, MR. SANTINI, MRS. SCHNEIDER, MR. SHELBY, MR. SEIBERLING, MR. SENSENBRENNER, MR. SMITH OF NEW JERSEY, MRS. SMITH OF NEBRASKA, MR. STANGELAND, MR. STANTON OF OHIO, MR. SWIFT, MR. SYNAR, MR. TAUKE, MR. TRAXLER, MR. WALKER, MR. WALGREN, MR. WHITE, MR. WHITEHURST, MR. WHITTAKER, MR. WILLIAMS OF OHIO, MR. WILLIAMS OF MONTANA, MR. WILSON, MR. WINN, MR. WOLPE, MR. WON PAT, MR. WYLIE, MR. YATES, MR. YATRON, MR. YOUNG OF MISSOURI, MR. ZEFERETTI, MR. BINGHAM, MR. BENJAMIN, MR. ERDAHL, MR. GRAY, MR. DERWINSKI, MR. LEBOUTILLIER, MR. BROYHILL, MR. HILLIS, MR. LOTT, MR. NOWAK, MR. ROE, MR. SHUMWAY, MR. SUNIA, MR. COATS, MRS. FIEDLER, MR. ANTHONY, MR. BETHUNE, MR. BONKER, MR. BROWN OF COLORADO, MRS. BYRON, MR. COLEMAN, MR. DUNN, MR. HOPKINS, MR. HUGHES, MR. HYDE, MR. LEVITAS, MR. LOEFFLER, MR. LOWERY OF CALIFORNIA, MR. MILLER OF OHIO, MR. NEAL, MR. O'BRIEN, MR. PORTER, MR. RAILSBACK, MR. ROBERTS OF SOUTH DAKOTA, MR. ROBINSON, MR. SHAW, MR. SOLOMON, MR. STENHOLM, MR. STOKES, MR. VANDER JAGT, MR. WAXMAN, MR. WRIGHT, MR. YOUNG OF ALASKA, MR. ADDABBO, MR. AUCOIN, MR. CARMAN, MR. EDWARDS OF OKLAHOMA, MR. EMERSON, MR. FITHIAN, MR. FOLEY, MR. GREGG, MR. HAMILTON, MR. HUNTER, MR. JONES OF TENNESSEE, MR. MOORHEAD, MR. SHAMANSKY, MR. SIMON, MR. STUMP, MR. TRIBLE, MR. WAMPLER, MR. CHAPPIE, MR. GOODLING, MR. HUTTO, MR. MCEWEN, MR. MORRISON, MR. NELLIGAN, MR. PATTERSON, MR. ROSENTHAL, MR. SAVAGE, MR. STUDDS, MR. WEAVER, MR. YOUNG OF FLORIDA, MR. WOLF, MR. WILLIAM J. COYNE, MR. MCCOLLUM, MR. SPENCE, AND MR. UDALL

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1701 **Feb. 5, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax the first 1,000 barrels a day of crude oil production of independent producers and royalty holders.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1702 **Feb. 5, 1981**

MR. COLLINS OF TEXAS

To remove rate inequities for married persons where both are employed.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1705 **(See H.R. 96 for identical bills.)** **Feb. 5, 1981**

MR. PHILIP M. CRANE

To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

(Also referred Energy and Commerce Committee.)

Feb. 10, 1981. Referred to Subcommittee on Health.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 1706 **Feb. 5, 1981**

MR. DONNELLY, MR. WALGREN, MR. ADDABBO, MR. MARLENEE, MR. PEPPER, MR. FORD OF MICHIGAN, MR. SCHEUER, MR. MURPHY, MR. KEMP, MR. MCDADE, MR. COELHO, MR. GINGRICH, MR. VENTO, MR. LAFALCE, MR. DOUGHERTY, MR. DORNAN OF CALIFORNIA, MR. OTTINGER, MR. MITCHELL OF NEW YORK, MR. SHUMWAY, MR. SIMON, MS. MIKULSKI, MR. MITCHELL OF MARYLAND, MR. SANTINI, MR. YATRON, MS. FERRARO, MR. BURGENER, MR. MOTTL, MR. BEDELL, MR. GRAY, MR. GUYER, MR. HOWARD, MR. BONIOR OF MICHIGAN, MR. GUARINI, MR. MOAKLEY, MR. LEHMAN, MR. FRANK, MR. WEBER OF MINNESOTA, MR. CONYERS, MR. DWYER, MR. GOLDWATER, MR. PATTERSON, MR. NEAL, MR. MAZZOLI, MRS. HECKLER, AND MR. HARKIN

To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1708 (See H.R. 799 for identical bills.) **Feb. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

Feb. 10, 1981. Referred to Subcommittee on Social Security.

H.R. 1709 (See H.R. 65 for identical bills.) **Feb. 5, 1981**

MR. DUNCAN OF TENNESSEE

To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

Feb. 10, 1981. Referred to Subcommittee on Social Security.

H.R. 1712 **Feb. 5, 1981**

MRS. HECKLER

To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

(Also referred to Energy and Commerce Committee.)

Feb. 12, 1981. Referred to Subcommittee on Health.

H.R. 1715 **Feb. 5, 1981**

MR. HEFTEL OF HAWAII, MR. GUARINI, AND MR. MARTIN OF NORTH CAROLINA

To amend the Internal Revenue Code of 1954 to permit tax-free sales of fuels for use in certain buses.

H.R. 1717 **Feb. 5, 1981**

MR. HOLLAND AND MR. FRENZEL

To amend the Internal Revenue Code of 1954 relating to certain dividends received by life insurance companies.

Feb. 23, 1981. Report requested from Department of the Treasury.
Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 1719 **Feb. 5, 1981**

MR. HUGHES

To amend the Internal Revenue Code of 1954 to increase to $500 for an individual and $1,000 for a joint return the amount of dividends and interest which may be excluded from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1724 **Feb. 5, 1981**

MR. KRAMER, MR. MOTTL, MR. ROUSSELOT, MR. HINSON, MR. COLLINS OF TEXAS, MR. ATKINSON, MR. BAILEY OF MISSOURI, MR. SWIFT, MR. BENEDICT, MR. JAMES K. COYNE, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1725 **Feb. 5, 1981**

MR. LEHMAN, MR. MCHUGH, MR. HAMILTON, MR. SIMON, AND MR. WOLPE

To amend the Internal Revenue Code of 1954 to increase to $500 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1728 **Feb. 5, 1981**

MR. LUJAN

To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account.

H.R. 1750 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend title XVI of the Social Security Act to provide that increases in social security benefits shall be disregarded in determining an individual's eligibility for supplemental security income benefits, and to provide that support and maintenance furnished a mentally retarded individual living in another person's household shall constitute income to him for supplemental security income benefit purposes.

Feb. 10, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1751 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend title XVI of the Social Security Act to provide for the exclusion from income, for purposes of determining eligibility and amount of benefits under the supplemental security income program, of income received by reason of employment in a sheltered work setting.

Feb. 10, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1752 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend the Internal Revenue Code of 1954 to provide an additional income tax exemption for a taxpayer supporting a dependent who is mentally retarded.

H.R. 1753 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend the Internal Revenue Code of 1954 to provide that the special expenses incurred in maintaining a retarded or handicapped individual shall be allowable as a medical deduction without regard to the 3-percent floor.

H.R. 1754 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend part A of title IV of the Social Security Act to establish a minimum aid to families with dependent children benefit amount to be required of all States, and to provide additional Federal matching for States which are presently below such minimum amount to assist them in increasing their aid to families with dependent children payments to comply with such requirement.

Feb. 11, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1755 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend the Tariff Schedules of the United States in order to increase the rate of duty on certain boxes, cases, and chests lined with textile fabrics.

Feb. 11, 1981. Referred to Subcommittee on Trade.
Feb. 13, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Apr. 20, 1981. Adverse report received from the Department of State.
Apr. 21, 1981. Adverse report received from the U.S. Trade Representative.
Apr. 21, 1981. Adverse report received from the Department of the Treasury.
May 5, 1981. Adverse report received from Department of Commerce.
May 5 & June 15, 1981. Hearings held.
May 11, 1981. Informative report received from the U.S. International Trade Commission.

H.R. 1756 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK AND MR. SMITH OF NEW JERSEY

To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct certain expenses paid by him for special education furnished to a child or other minor dependent who is physically or mentally handicapped.

H.R. 1757 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend title II of the Social Security Act to provide for the computation of benefits thereunder on the basis of the worker's three years of highest earnings.

Feb. 10, 1981. Referred to Subcommittee on Social Security.

H.R. 1758 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend the Internal Revenue Code of 1954 to exempt from Federal income taxation a trust established by a taxpayer for the purpose of providing care for certain mentally incompetent relatives of the taxpayer.

H.R. 1759 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

Relating to the effective date of the amendment contained in the Multiemployer Pension Plan Amendments Act of 1980 which relates to the treatment of certain retirement benefits under State unemployment compensation laws.

Feb. 10, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Oct. 28, 1981. Hearing held.

H.R. 1760 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend the worker adjustment assistance provisions of the Trade Act of 1974 in order to repeal the requirement that workers may not be covered under certification of eligibility to apply for such assistance unless they are totally or partially separated from adversely affected employment within one year before the date of petitioning for such certification.

Feb. 10, 1981. Referred to Subcommittee on Trade.
Mar. 30 & 31, 1981. Hearings held on subject matter.

H.R. 1761 **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend title XVI of the Social Security Act so as to make the supplemental security income benefits program more effective, and benefits under such program more realistically available, for mentally retarded persons.

Feb. 11, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1762 **(See H.R. 1427 for identical bills.)** **Feb. 5, 1981**

MR. MITCHELL OF NEW YORK

To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.

(See P.L. 97-424 (H[illegible]) for related action.)

H.R. 1766 **Feb. 5, 1981**

MS. OAKAR

To amend title XVI of the Social Security Act to eliminate the one-third benefit reduction for those supplemental security income recipients who live in another household, and to continue supplemental security income payments for three months when a recipient is institutionalized.

Feb. 12, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 1770 **Feb. 5, 1981**

MR. ST GERMAIN

To amend the Internal Revenue Code of 1954 to provide that expenditures for woodburning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

H.R. 1798 **Feb. 6, 1981**

MR. ARCHER

To amend the Internal Revenue Code of 1954 to provide for the indexing of certain assets.

H.R. 1799 **Feb. 6, 1981**

MR. BONKER, MR. BINGHAM, MR. KOGOVSEK, MR. FRENZEL, MR. LAGOMARSINO, MR. HOWARD, MR. GLICKMAN, MR. SHANNON, MR. MURPHY, MR. FRANK, MR. EDGAR, MR. BARNARD, MR. WON PAT, MR. GILLIS W. LONG, MR. CROCKETT, MR. CLINGER, MR. BONIOR OF MICHIGAN, MR. SIMON, MR. MCHUGH, MR. PRITCHARD, MR. DICKS, MR. HUGHES, MR. COELHO, MR. DORNAN OF CALIFORNIA, MR. BARNES, MR. BENJAMIN, MR. FITHIAN, MR. OTTINGER, MR. GIBBONS, MR. NEAL, MR. PEPPER, MR. SHAMANSKY, MR. COUGHLIN, MR. FOLEY, MR. HILER, MR. DORGAN OF NORTH DAKOTA, MR. GRAY, MR. HYDE, MR. BEREUTER, MR. MCKINNEY, MR. SWIFT, MR. LELAND, MR. O'BRIEN, MR. SAWYER, MRS. FENWICK, AND MR. WEAVER

Entitled: "the Export Trading Act of 1981".

(Also referred to Foreign Affairs, Banking, Finance and Urban Affairs, and Judiciary Committees.)

July 15, 1982. Reported from the Foreign Affairs Committee. Rept. 97-637 part 1.
July 26, 1982. Reported from Judiciary Committee. H.Rept. 97-637 part 2.

H.R. 1800 **(See H.R. 967 for identical bills.)** **Feb. 6, 1981**

MR. BROWN OF CALIFORNIA, MR. MOFFETT, MRS. CHISHOLM, MR. MILLER OF CALIFORNIA, MR. BEILENSON, MR. GLICKMAN, MR. CONYERS, MR. GUYER, MR. EMERY, MR. SCHEUER, MRS. SCHROEDER, MR. BRODHEAD, MR. OTTINGER, MR. STOKES, MR. COLLINS OF TEXAS, MR. WALKER, MR. KILDEE, MRS. SCHNEIDER, MR. BEDELL, MR. DELLUMS, MR. WALGREN, MR. TRAXLER, AND MR. SMITH OF IOWA

To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1804 (See H.R. 416 for identical bills.) **Feb. 6, 1981**

MR. COLLINS OF TEXAS

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 11, 1981. Referred to Subcommittee on Social Security.

H.R. 1808 **Feb. 6, 1981**

MR. GEPHARDT

To amend the Internal Revenue Code of 1954 to allow certain transfers of imported beer from customs custody to a domestic brewery without payment of tax.

Apr. 15, 1981. Report requested from Department of the Treasury.
Sept. 24, 1981. Referred to Subcommittee on Select Revenue Measures.
Mar. 16, 1982. Hearing held.

H.R. 1809 **Feb. 6, 1981**

MR. GEPHARDT, MR. BOLLING, MR. DOWNEY, MR. OBERSTAR, MR. KOGOVSEK, MR. GUARINI, MR. FROST, MR. MURPHY, MR. MOFFETT, MR. GLICKMAN, MR. HUGHES, MR. BARNES, MR. FRANK, MS. MIKULSKI, MR. DOUGHERTY, MR. VENTO, MR. SEIBERLING, MR. FAZIO, MR. LAFALCE, MR. PORTER, MR. ROSE, MR. BEDELL, MR. BEREUTER, MR. FORD OF TENNESSEE, MRS. BOUQUARD, MR. LEHMAN, MS. FERRARO, MR. NEAL, MR. HARKIN, MR. LUKEN, AND MR. WEAVER

To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1812 **Feb. 6, 1981**

MR. GOODLING, MR. JOHNSTON, MR. COLLINS OF TEXAS, MR. ROBERT W. DANIEL, JR., MR. BAFALIS, MR. ERDAHL, MR. KINDNESS, MR. IRELAND, MR. GREGG, AND MR. GRAMM

To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.

Feb. 27, 1981. Referred to Subcommittee on Social Security.

(Superseded by P.L. 97-35 (H.R. 3982).)

H.R. 1819 **Feb. 6, 1981**

MR. PANETTA, MR. AKAKA, MR. BAFALIS, MR. BEARD, MR. BEDELL, MR. BEILENSON, MR. DICKINSON, MR. DYSON, MR. FORSYTHE, MR. HATCHER, MR. MCCLOSKEY, MR. MURPHY, MR. SIMON, MR. STANGELAND, MR. WALKER, MR. YATRON, MR. BARNARD, MR. BURGENER, MR. COELHO, MR. COURTER, MR. FAZIO, MR. GLICKMAN, MR. HUCKABY, MR. IRELAND, MR. KINDNESS, MR. KOGOVSEK, MR. SKELTON, MR. BONKER, MR. HUBBARD, MR. LEWIS, MR. MINETA, MR. NEAL, MR. SEIBERLING, MR. WILLIAMS OF MONTANA, MR. ANTHONY, MR. DASCHLE, MR. OBERSTAR, MR. WHITEHURST, MR. DREIER, AND MR. DUNN

To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1821 **Feb. 6, 1981**

MR. SHANNON, MR. BRODHEAD, AND MR. DOWNEY

To amend the Internal Revenue Code of 1954 to provide that sales of nonproductive assets will not be eligible for capital gains treatment.

H.R. 1823 **Feb. 6, 1981**

MR. TRAXLER, MR. BRODHEAD, MR. YOUNG OF MISSOURI, MR. MURPHY, MS. MIKULSKI, MR. KILDEE, MR. ROE, MR. FORD OF MICHIGAN, MR. HERTEL OF MICHIGAN, MR. ATKINSON, MR. BONIOR OF MICHIGAN, MR. CROCKETT, MR. DE LUGO, MR. ANDREWS, MR. OBERSTAR, MR. RUSSO, AND MR. WEBER OF OHIO

To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

Feb. 11, 1981. Referred to Subcommittee on Trade.

Identical with

H.R. 2552 Mr. Murtha

H.R. 1848 **Feb. 17, 1981**

MR. ANNUNZIO

To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit and tax purposes.

Feb. 20, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.
Mar. 2, 1981. Reports requested from Departments of Treasury and Health and Human Services.

H.R. 1850 **Feb. 17, 1981**

MR. CONTE, MR. ADDABBO, MR. BOLAND, MR. DOUGHERTY, MR. STOKES, MR. HORTON, MR. YATRON, MS. FERRARO, MR. HOWARD, MR. FINDLEY, MR. FRANK, MR. JEFFORDS, MR. STUDDS, MR. WHITEHURST, MR. FLORIO, MR. NOWAK, MR. MITCHELL OF MARYLAND, MR. MURPHY, MR. HEFNER, MR. DONNELLY, MR. MOAKLEY, AND MRS. HECKLER

To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1851 **Feb. 17, 1981**

MR. CONYERS, MR. ROSENTHAL, MR. ROSE, MR. BEDELL, MR. BONIOR OF MICHIGAN, MR. BROWN OF CALIFORNIA, MR. D'AMOURS, MR. DANIELSON, MS. FERRARO, MR. FORD OF MICHIGAN, MR. GRAY, MR. KILDEE, MR. LAFALCE, MR. SCHEUER, MR. SOLARZ, MR. STOKES, MR. VENTO, MR. WASHINGTON, MR. WAXMAN, MR. WEAVER, MR. WEISS, MR. WOLPE, MR. YATES, AND MR. SAVAGE

To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

(Also referred to Energy and Commerce Committee.)

Feb. 23, 1981. Referred to Subcommittee on Trade.

H.R. 1860 **Feb. 17, 1981**

MR. SCHULZE AND MR DUNCAN

To amend the Internal Revenue Code of 1954 to repeal the requirement that operating capacity must increase for purposes of the energy credit allowed for intercity buses, and for other purposes.

H.R. 1861 **Feb. 17, 1981**

MR. SEIBERLING, MR. SCHUMER, AND MR. WALGREN

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of oil and gas income.

H.R. 1862 **Feb. 17, 1981**

MR. SEIBERLING, MR. PEASE, MR. RODINO, MS. FERRARO, MR. HUGHES, MR. ATKINSON, MR. WOLPE, MR. STOKES, MR. KRAMER, MR. ECKART, MR. PATTERSON, MR. OBEY, MR. ERTEL, MR. OTTINGER, MR. GUYER, MR. MOAKLEY, MR. BARNARD, MR. LUKEN, MR. OBERSTAR, AND MR. WYDEN

To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1863 **Feb. 17, 1981**

MR. SEIBERLING, MR. MURPHY, MR. VENTO, MR. OTTINGER, MR. FISH, MR. PEPPER, MS. OAKAR, MR. KILDEE, MR. ROE, MR. MITCHELL OF MARYLAND, MR. EDGAR, MR. LEHMAN, MR. JAMES K. COYNE, MR. DE LUGO, MR. GUYER, MR. LUKEN, MR. STOKES, MR. BEDELL, MR. WILLIAMS OF MONTANA, MR. BAILEY OF PENNSYLVANIA, MR. ECKART, AND MR. CONYERS

To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1864 **Feb. 17, 1981**

MR. SHANNON, MR. PICKLE, MR. FUQUA, MR. AUCOIN, MR. WYDEN, MR. MINETA, MR. MATSUI, MRS. HECKLER, MR. WINN, MR. SCHEUER, MR. BOLAND, MR. MARKEY, MR. ERTEL, MR. YOUNG OF MISSOURI, MR. RITTER, MR. PEPPER, MR. ROSE, MR. FRENZEL, MR. IRELAND, MR. ROUSSELOT, MR. BROWN OF CALIFORNIA, MR. GLICKMAN, MR. MADIGAN, MR. GOLDWATER, MR. EVANS OF DELAWARE, MR. FORD OF MICHIGAN, MR. BENJAMIN, MR. FRANK, MR. DORNAN OF CALIFORNIA, MR. SIMON, MR. HANCE, MR. FAZIO, AND MR. ARCHER

To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1867 **Feb. 17, 1981**

MR. THOMAS, MR. NICHOLS, MR. RHODES, MR. DANIELSON, MR. FORSYTHE, MR. GUYER, MR. LOWERY OF CALIFORNIA, MR. COUGHLIN, MR. ALBOSTA, MR. LAGOMARSINO, MR. DOWNEY, MR. ARCHER, MR. BOWEN, MR. YOUNG OF MISSOURI, MR. RUDD, MR. BAILEY OF PENNSYLVANIA, MR. DE LUGO, MR. WILLIAMS OF OHIO, MR. APPLEGATE, MR. SCHULZE, MR. MCCLORY, MR. COELHO, MR. BURGENER, MR. SHUMWAY, MR. PASHAYAN, MR. WON PAT, MR. ANDERSON, MR. LEWIS, MR. PANETTA, MR. ROBERTS OF KANSAS, MR. ROUSSELOT, MR. HUNTER, MR. STENHOLM, MR. MARKS, MR. MINETA, MR. MATSUI, MR. SKEEN, MRS. FENWICK, MR. ROBINSON, MR. SMITH OF ALABAMA, MR. DANNEMEYER, MR. BEREUTER, MR. CHAPPIE, MR. PATTERSON, MR. FAZIO, AND MR. GOLDWATER

Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

Feb. 20, 1981. Referred to Subcommittee on Trade.
Mar. 24, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 14, 1981. Adverse report received from the Department of State.
May 18, 1981. Adverse report received from the U.S. Trade Representative.
June 12, 1981 Informative report received from the U.S. International Trade Commission.

H.R. 1868 **Feb. 17, 1981**

MR. THOMAS, MR. NICHOLS, MR. DANIELSON, MR. FORSYTHE, MR. GUYER, MR. LOWERY OF CALIFORNIA, MR. ALBOSTA, MR. LAGOMARSINO, MR. ARCHER, MR. YOUNG OF MISSOURI, MR. RUDD, MR. BAILEY OF PENNSYLVANIA, MR. DE LUGO, MR. WILLIAMS OF OHIO, MR. APPLEGATE, MR. COELHO, MR. BURGENER, MR. ROBERTS OF KANSAS, MR. WON PAT, MR. ANDERSON, MR. LEWIS, MR. PANETTA, MR. HUNTER, MR. SKEEN, MR. ROBINSON, MR. CHAPPIE, MR. PATTERSON, AND MR. GOLDWATER

To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

Feb. 20, 1981. Referred to Subcommittee on Trade.
Mar. 24, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 7, 1981. Adverse report received from Department of State.
May 18, 1981. Adverse report received from the U.S. Trade Representative.
May 26, 1981. Informative report received from the U.S. International Trade Commission.
July 23, 1981. Adverse report received from the Department of Agriculture.

H.R. 1873 **Feb. 17, 1981**

MR. YATRON, MR. KOGOVSEK, MR. ZEFERETTI, MR. MURPHY, MR. BONIOR OF MICHIGAN, MR. LAGOMARSINO, MR. BEDELL, MR. DAN DANIEL, MR. SEIBERLING, MR. GARCIA, MR. GUYER, MR. UDALL, MR. PEPPER, AND MRS. FENWICK

To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1874 **Feb. 17, 1981**

MR. YATRON

To amend the Internal Revenue Code of 1954 to allow an individual a deduction for blood donations, and to allow an individual to take such a deduction whether or not he itemizes his deductions.

H.R. 1885 **(See H.R. 1429 for identical bills.)** **Feb. 18, 1981**

MR. ADDABBO AND MR. SCHUMER

To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

Feb. 20, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
Oct. 28, 1981. Hearing held.

11-054 O - 83 - 13

H.R. 1890 **Feb. 18, 1981**

MR. PANETTA, MR. WASHINGTON, MRS. CHISHOLM, MR. VENTO, MR. SCHEUER, MR. WEAVER, MR. DERWINSKI, MR. LEHMAN, MR. WIRTH, MR. MITCHELL OF MARYLAND, MR. BEDELL, MR. WHITEHURST, MR. LAFALCE, MR. YATRON, MR. CLINGER, MR. FAZIO, MS. FERRARO, MR. PORTER, MR. LONG OF MARYLAND, MR. GARCIA, MR. ANTHONY, MR. SIMON, MR. MCHUGH, MR. BINGHAM, MR. ROSENTHAL, MR. MINETA, MR. SAVAGE, MR. CORRADA, MR. FLORIO, MR. DIXON, MR. JAMES K. COYNE, MR. HARKIN, MR. SCHUMER, MR. FORSYTHE, MR. BARNARD, MR. LANTOS, MR. DOWNEY, MR. EDGAR, MR. HERTEL OF MICHIGAN, MS. OAKAR, MR. COELHO, MR. HUGHES, MRS. HOLT, MR. GINGRICH, MR. COLLINS OF TEXAS, MR. WHITLEY, MR. SYNAR, MR. PEPPER, MR. DREIER, MR. MARKEY, MR. CHAPPIE, AND MR. SKELTON

To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

(Also referred to Education and Labor and Energy and Commerce Committees.)

Feb. 23, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 1894 **Feb. 18, 1981**

MR. CONABLE, MR. SHANNON, MR. MOORE, MR. PRITCHARD, MR. BAFALIS, MR. BETHUNE, MR. BRODHEAD, MR. CLINGER, MR. CONYERS, MR. WILLIAM J. COYNE, MR. CRAIG, MR. DAUB, MR. DIXON, MR. EDGAR, MR. FAUNTROY, MR. FORSYTHE, MR. FRANK, MR. FRENZEL, MR. GLICKMAN, MR. GOLDWATER, MR. HAMMERSCHMIDT, MRS. HECKLER, MR. HORTON, MR. HYDE, MR. JEFFORDS, MR. JOHNSTON, MR. KILDEE, MR. KRAMER, MR. LAFALCE, MR. LAGOMARSINO, MR. LEHMAN, MR. LEWIS, MR. LOTT, MR. LOWERY OF CALIFORNIA, MS. MARTIN OF ILLINOIS, MR. MILLER OF CALIFORNIA, MR. MINETA, MR. MOTTL, MR. OTTINGER, MR. PORTER, MR. SENSENBRENNER, MR. STOKES, MR. TAUKE, MR. YATRON, MR. JAMES K. COYNE, MR. NAPIER, MR. PATTERSON, AND MR. WIRTH

To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1900 **Feb. 18, 1981**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to provide that the $2,000 credit for the purchase of a new principal residence will not be recaptured where the taxpayer replaces it with another principal residence.

H.R. 1901 **Feb. 18, 1981**

MR. DOWNEY

To amend the Internal Revenue Code of 1954 to allow the deduction for contributions to individual retirement savings even though the taxpayer is an active participant in a pension plan and to increase the maximum deduction allowed for such contributions, and to require the Secretary of the Treasury to provide, with the instructions for completing individual income tax returns, a simple-language explanation of the requirements and benefits of such deduction.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1902 **Feb. 18, 1981**

MR. DOWNEY

To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits and to prohibit any reduction in unemployment compensation because of the receipt of social security or railroad retirement benefits.

Feb. 20, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
Oct. 28, 1981. Hearing held.

H.R. 1907 **Feb. 18, 1981**

MR. FISH

To amend the Internal Revenue Code of 1954 to increase to $2,500 the amount of interest which may be excluded from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1910 **Feb. 18, 1981**

MR. GREEN AND MR. DOWNEY

To amend the Tariff Schedules of the United States to suspend the duty on tartaric acid and certain tartaric chemicals.

Feb. 20, 1981. Referred to Subcommittee on Trade.
Mar. 17, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. No objection report received from Department of State.
May 15, 1981. Informative report received from the U.S. International Trade Commission.
June 22, 1981. Treasury Department report defers to Commerce Department and other interested agencies; adding some technical suggestions.
June 25, 1981. Adverse, unless amended as suggested, report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 1912 **Feb. 18, 1981**

MR. HANCE AND MR. STUMP

To amend the Internal Revenue Code of 1954 to increase to $2,000 for an individual and $4,000 for a joint return the amount of dividends and interest which may be excluded from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1913 **Feb. 18, 1981**

MR. HARKIN

To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by hearing-impaired individuals.

H.R. 1915 **(See H.R. 964 for identical bills.)** **Feb. 18, 1981**

MR. KRAMER

To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or ranch or trade or business if the spouse or children of the decedent materially participate in such farm or ranch or trade or business.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1921 **(See H.R. 1103 for identical bills.)** **Feb. 18, 1981**

MR. OTTINGER AND MR. VENTO

To amend the Internal Revenue Code of 1954 to allow individuals a refundable tax credit for a portion of the rent which they pay on their principal residences and which is attributable to real property taxes.

H.R. 1924 **(See H.R. 913 for identical bills.)** **Feb. 18, 1981**

MR. SCHULZE

To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1927 **Feb. 18, 1981**

MR. SEIBERLING

To provide that the 1972 revision in the social security benefit computation formula for men shall fully apply with respect to individuals who retired in or before 1972 as well as with respect to individuals retiring after that year.

Feb. 23, 1981. Referred to Subcommittee on Social Security.

H.R. 1928 **Feb. 18, 1981**

MR. SEIBERLING

To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to permit assignments or alienations of rights under pension plans pursuant to court orders for alimony or child support, and to permit the division of pension benefits under State community property law or common law.

(Also referred to Education and Labor Committee.)

H.R. 1931 **Feb. 18, 1981**

MR. WYLIE

To extend the temporary suspension of duty on doxorubicin hydrochloride until the close of June 30, 1984.

Feb. 20, 1981. Referred to Subcommittee on Trade.
Mar. 2, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Apr. 16, 1981. No objection report received from the U.S. Trade Representative.
Apr. 20, 1981. No objection report received from the Department of State.
May 5, 1981. Favorable report received from Department of Commerce.
May 5 & June 15, 1981. Hearings held.
May 7, 1981. Informative report received from the U.S. International Trade Commission.
May 18, 1981. Favorable report received from Department of Labor.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 1932 **Feb. 18, 1981**

MR. BLANCHARD, MR. HOLLAND, MR. ANNUNZIO, MR. BONIOR OF MICHIGAN, MR. BROOMFIELD, MR. DASCHLE, MR. DUNCAN, MR. FORD OF MICHIGAN, MR. HERTEL OF MICHIGAN, MR. KOGOVSEK, MR. ANTHONY, MR. AUCOIN, MR. LUKEN, MR. MOLLOHAN, MR. ROBERTS OF SOUTH DAKOTA, MR. TRAXLER, MR. BARNES, AND MR. SEIBERLING

To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1935 **Feb. 18, 1981**

MR. FORD OF TENNESSEE, MR. LOWRY OF WASHINGTON, MR. MITCHELL OF MARYLAND, MR. MOFFETT, MR. WEISS, MR. WASHINGTON, MR. HARKIN, MR. CROCKETT, MR. DIXON, MR. GRAY, MR. STOKES, AND MR. CONYERS

To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 1936 **Feb. 18, 1981**

MR. GREEN

To amend the Internal Revenue Code of 1954 to allow taxpayers to value any excess inventory of books and other published material at its net realizable value.

Identical with
H.R. 4176 Mr. Downey

H.R. 1951 **(See H.R. 224 for identical bills.)** **Feb. 19, 1981**

MR. BIAGGI AND MR. ROSENTHAL

To amend the Internal Revenue Code of 1954 to permit an exemption of the first $5,000 of retirement income received by a taxpayer under a public retirement system or any other system of the taxpayer is at least 65 years of age.

H.R. 1954 **Feb. 19, 1981**

MR. BRODHEAD, MR. HILLIS, MR. TRAXLER, MR. DINGELL, MR. YOUNG OF MISSOURI, MR. MOTTL, MR. BONIOR OF MICHIGAN, MR. WILLIAMS OF OHIO, MR. BENJAMIN, MR. HERTEL OF MICHIGAN, MR. ROE, MR. DAVIS, MR. FORD OF MICHIGAN, MR. KILDEE, MR. BAILEY OF PENNSYLVANIA, MS. MIKULSKI, MR. CROCKETT, MR. HUNTER, MR. CONYERS, MS. OAKAR, AND MR. NOWAK

To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

Feb. 25, 1981. Referred to Subcommittee on Trade.

H.R. 1958 **Feb. 19, 1981**

MS. FERRARO

To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 1960 **Feb. 19, 1981**

MR. FOWLER, MR. HEFTEL OF HAWAII, MR. BRODHEAD, MR. DOWNEY, MR. DUNCAN OF TENNESSEE, MR. FORD OF TENNESSEE, MR. GEPHARDT, MR. GUARINI, MR. HANCE, MR. JENKINS, MR. PEASE, MR. PICKLE, MR. ADDABBO, MR. AKAKA, MR. ALBOSTA, MR. AUCOIN, MR. BARNARD, MR. BARNES, MR. BEDELL, MR. BINGHAM, MR. BLANCHARD, MRS. BOGGS, MR. BOLAND, MR. BONIOR OF MICHIGAN, MR. BROWN OF CALIFORNIA, MR. CLAY, MR. COELHO, MR. CONTE, MR. CONYERS, MR. CROCKETT, MR. D'AMOURS, MR. DASCHLE, MR. DELLUMS, MR. DICKINSON, MR. DIXON OF CALIF., MR. DONNELLY, MR. DORNAN OF CALIFORNIA, MR. DOUGHERTY, MR. EDGAR, MR. EDWARDS OF CALIFORNIA, MR. EMERY, MR. ERDAHL, MR. ERTEL, MR. EVANS OF GEORGIA, MR. FASCELL, MR. FAZIO, MRS. FENWICK, MR. FISH, MR. FLORIO, MR. FROST, MR. GARCIA, MR. GINN, MR. GOLDWATER OF CALIFORNIA, MR. GOODLING, MR. GORE, MR. GRAY, MR. HARKIN, MR. HATCHER, MR. HOLLENBECK, MR. HOPKINS, MR. HOWARD, MR. HUGHES, MR. IRELAND, MR. JEFFORDS, MR. KILDEE, MR. KOGOVSEK, MR. KRAMER, MR. LAFALCE, MR. LEACH OF IOWA, MR. LEHMAN, MR. LEVITAS, MR. LUKEN, MR. MCDADE, MR. MARKEY, MR. MARKS, MR. MARLENEE, MR. MARRIOTT, MR. MAVROULES, MR. MAZZOLI, MS. MIKULSKI, MR. MINETA, MR. MITCHELL OF MARYLAND, MR. MOAKLEY, MR. MOFFETT, MR. MOLLOHAN, MR. MOTTL, MR. MURPHY, MR. NEAL, MR. NELSON, MR. NOWAK, MR. OBERSTAR, MR. PANETTA, MR. PATTERSON, MR. PAUL, MR. PEPPER, MR. PORTER, MR. PRITCHARD, MR. RATCHFORD, MR. RITTER, MR. RODINO, MR. ROE, MR. ROSE, MR. SANTINI, MR. SAWYER, MR. SCHEUER, MRS. SCHROEDER, MR. SEIBERLING, MRS. SNOWE, MR. STENHOLM, MR. STOKES, MR. STUDDS, MR. TAUKE, MR. TRAXLER, MR. UDALL, MR. WALGREN, MR. WEAVER, MR. WHITE, MR. WHITEHURST, MR. WILLIAMS OF MONTANA, MR. WILSON, MR. WINN, MR. WIRTH, MR. WOLPE, MR. WYLIE, MR. YATRON, MR. YOUNG OF MISSOURI, MR. CORRADA, MR. WON PAT, MR. JAMES K. COYNE, MR. ASPIN, MR. DAUB, MR. DE LUGO, MR. ECKART, MR. EVANS OF DELAWARE, MR. GREGG, MR. MCCLOSKEY, MR. MICA, MR. WYDEN, MR. YATES, MR. FITHIAN, MR. LEWIS, MR. SOLARZ, MR. WAXMAN, MR. SHANNON, MR. HOLLAND, MR. MCKINNEY, MR. HAMILTON, MRS. SCHNEIDER, MR. ROSENTHAL, MR. FOGLIETTA, MR. LEBOUTILLIER, MR. WEBER OF MINNESOTA, MR. SCHUMER, MR. FRANK, MR. GINGRICH, MR. WOLF, MR. GEJDENSON, MR. STANGELAND, MR. CHAPPIE, MR. DENARDIS, MR. FORD OF MICHIGAN, MRS. HECKLER, AND MR. MCHUGH

To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

Identical with

H.R. 1963 Mr. Heftel (cosponsor)

H.R. 1961 **Feb. 19, 1981**

MR. GILMAN

To amend the Internal Revenue Code of 1954 to increase the exclusion for dividends and interest and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 1963 **(See H.R. 1960 for identical bills.)** **Feb. 19, 1981**

MR. HEFTEL OF HAWAII AND MR. FOWLER

To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 **Feb. 19, 1981**

MR. HOLLAND, MR. GUARINI, MR. HANCE, MR. ROUSSELOT, MR. ARCHER, MR. JACOBS, MR. GEPHARDT, MR. DUNCAN, MR. BENJAMIN, MR. FORD OF TENNESSEE, MR. LEHMAN, MR. VANDER JAGT, MR. RUSSO, MR. MOORE, MR. ALBOSTA, MR. SENSENBRENNER, MR. GOODLING, MR. BAILEY OF PENNSYLVANIA, MR. MARTIN OF NORTH CAROLINA, MR. FOWLER, MR. MATSUI, MR. JENKINS, MR. DOWNEY, MR. RAILSBACK, MR. FRENZEL, MR. BAFALIS, MR. EVANS OF GEORGIA, MR. BROYHILL, MR. FOGLIETTA, MR. YOUNG OF MISSOURI, AND MR. BAILEY OF MISSOURI

To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 1967 **Feb. 19, 1981**

MR. HUGHES

To amend the Clayton Act and the Internal Revenue Code of 1954 with respect to punitive damages received by private litigants under the Clayton Act, and for other purposes.

(Also referred to Judiciary Committee.)

H.R. 1970 **(See H.R. 531 for identical bills.)** **Feb. 19, 1981**

MR. MINISH

To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits.

Feb. 20, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Oct. 28, 1981. Hearing held.

H.R. 1974 **Feb. 19, 1981**

MR. THOMAS, MR. PETRI, MR. COELHO, MR. LUNGREN, MR. LAGOMARSINO, MR. COLLINS OF TEXAS, MR. COURTER, MR. LOWERY OF CALIFORNIA, MR. ROUSSELOT, MR. FRENZEL, MR. FAZIO, MR. BADHAM, MR. LOTT, MR. JONES OF OKLAHOMA, MR. MONTGOMERY, MR. BURGENER, MR. KRAMER, MR. MILLER OF CALIFORNIA, MR. PASHAYAN, AND MR. MCCLOSKEY

To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

(Superseded by H.R. 6848.)

H.R. 1978 **Feb. 23, 1981**

MR. BEDELL, MR. FORSYTHE, MR. WON PAT, MR. HORTON, MR. MARKS, MR. WORTLEY, MR. STOKES, MR. TAUKE, MR. MITCHELL OF MARYLAND, MR. CROCKETT, MR. BIAGGI, MR. HIGHTOWER, MR. NEAL, MR. PATTERSON, AND MR. GARCIA

To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

Feb. 25, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 1982 **Feb. 23, 1981**

MR. COELHO AND MR. FAZIO

To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first 3 years of the annuity.

Sept. 14, 1981. Report requested from Department of the Treasury.

Identical with

H.R. 4640 Mr. Thomas

H.R. 1983 **Feb. 23, 1981**

MR. CONABLE, MR. ARCHER, MR. FRENZEL, MR. JONES OF OKLAHOMA, MR. MARTIN OF NORTH CAROLINA, MR. GIBBONS, MR. ROUSSELOT, MR. HOLLAND, MR. BAFALIS, MR. BAILEY OF PENNSYLVANIA, MR. PHILIP M. CRANE, MR. DUNCAN, MR. FORD OF TENNESSEE, MR. FOWLER, MR. GRADISON, MR. GUARINI, MR. HANCE, MR. JENKINS, MR. VANDER JAGT, AND MR. WEBER OF MINNESOTA

To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 1985 **(See H.R. 416 for identical bills.)** **Feb. 23, 1981**

MR. FASCELL

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 25, 1981. Referred to Subcommittee on Social Security.

H.R. 1987 **Feb. 23, 1981**

MR. FRENZEL

To amend the Tariff Schedules of the United States to increase from $300 to $600, and from $600 to $1,200, respectively, the valuation limitations relating to the duty-free importation of personal articles by returning United States residents.

Feb. 25, 1981. Referred to Subcommittee on Trade.
May 8, 1981. Reports requested from Departments of State, Treasury, Commerce, and the U.S. Trade Representative.
June 19, 1981. No objection report received from Department of State.
June 15, 1981. Hearing held.
July 9, 1981. No objection report received from the Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 1988 **Feb. 23, 1981**

MR. FRENZEL, MRS. FENWICK, MR. MCGRATH, AND MR. GREEN

To suspend the duty on carob flour until December 31, 1984.

Feb. 25, 1981. Referred to Subcommittee on Trade.
Mar. 17, 1981. Reports requested from Department of the Treasury, the U.S. International Trade Commission, and the U.S. Trade Representative.
Apr. 15, 1981. Reports requested from Departments of State, Commerce, and Agriculture.
May 5 & June 15, 1981. Hearings held.
May 7, 1981. Informative report received from the U.S. International Trade Commission, and no objection report received from Department of State.
June 19, 1981. No objection report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.
Apr. 2, 1982. Favorable report received from the Department of Agriculture.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 1989 **Feb. 23, 1981**

MR. FRENZEL, MR. GLICKMAN, MR. WHITEHURST, MR. OTTINGER, MR. IRELAND, MR. LAGOMARSINO, MR. CONABLE, MR. BEDELL, MR. BAFALIS, MR. GIBBONS, MR. FISH, MR. JAMES K. COYNE, AND MR. RATCHFORD

To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

Feb. 26, 1981. Referred to Subcommittee on Trade.
Mar. 17, 1981. Reports requested from Department of the Treasury, the U.S. International Trade Commission, and the U.S. Trade Representative.
Apr. 15, 1981. Reports requested from Departments of State, Commerce, Agriculture, and Energy.
May 5 & June 15, 1981. Hearings held.
May 15, 1981. Informative report received from the U.S. International Trade Commission.
July 17, 1981. Subcommittee on Trade reported to full Committee.

Identical with
H.R. 2317 Mr. Mottl

H.R. 1991 **Feb. 23, 1981**

MR. GRADISON, MR. GEPHARDT, MR. BROWN OF OHIO, MR. ERLENBORN, MR. FRENZEL, MR. LAGOMARSINO, MR. PORTER, MR. ROE, MR. WHITEHURST, MR. DUNCAN, MR. KINDNESS, MR. NEAL, AND MR. BURGENER

To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 1994 **Feb. 23, 1981**

MR. MOORE

To amend the Internal Revenue Code of 1954 to provide that members of the uniformed services assigned to duty outside the United States shall be eligible for the earned income credit.

H.R. 1998 **Feb. 23, 1981**

MR. SEIBERLING

To amend the Internal Revenue Code of 1954 to allow a deduction for any contribution, bequest, or gift to the United Nations.

H.R. 1999 **Feb. 23, 1981**

MR. SEIBERLING, MR. APPLEGATE, MR. BENJAMIN, MR. BONIOR OF MICHIGAN, MR. CROCKETT, MR. KILDEE, MR. MITCHELL OF MARYLAND, MR. MOTTL, MR. MURPHY, MS. OAKAR, MR. PEASE, MR. PRICE, MR. REGULA, MR. ROE, MR. TRAXLER, MR. WILLIAMS OF OHIO, MR. YOUNG OF MISSOURI, AND MR. NOWAK

To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

Feb. 26, 1981. Referred to Subcommittee on Trade.

H.R. 2002 **Feb. 23, 1981**

MR. SIMON

To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax the first 250 barrels a day of crude oil production of independent producers and royalty holders.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2008 **Feb. 23, 1981**

MR. YOUNG OF FLORIDA

To amend the Internal Revenue Code of 1954 to increase the exclusion for dividends and interest and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2014 **Feb. 24, 1981**

MR. ALEXANDER, MR. FORSYTHE, MR. FAZIO, AND MR. SUNIA

To amend the Internal Revenue Code of 1954 to revise and simplify the exclusion of income of United States citizens and residents abroad.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2020 **Feb. 24, 1981**

MR. FORD OF TENNESSEE

To provide coverage for eyeglasses, hearing aids, and dentures under the medicare program.

(Also referred to Energy and Commerce Committee.)

Feb. 25, 1981. Referred to Subcommittee on Health.

H.R. 2033 **Feb. 24, 1981**

MR. HARTNETT

To amend the Internal Revenue Code of 1954 to allow a deduction for contributions to savings accounts for use by first-time home buyers in purchasing a principal residence.

H.R. 2037 **(See H.R. 1122 for identical bills.)** **Feb. 24, 1981**

MR. LAGOMARSINO, MR. PORTER, MR. FISH, MR. SOLOMON, MR. FORSYTHE, MR. KILDEE, MR. KOGOVSEK, MR. LEBOUTILLIER, MR. WON PAT, MR. CRAIG, MR. GUYER, MR. LOTT, MR. ANNUNZIO, MR. DUNCAN, MR. DE LUGO, MRS. BOUQUARD, MR. LOWERY OF CALIFORNIA, MR. BURGENER, MR. GINGRICH, MR. EVANS OF DELAWARE, MR. WHITTAKER, MR. RALPH M. HALL, MR. EDWARDS OF OKLAHOMA, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2046 **Feb. 24, 1981**

MR. MITCHELL OF NEW YORK

To amend title XVI of the Social Security Act to provide that payments of tuition, fees, or other training costs by any person for a mentally retarded adult individual attending a school for the retarded shall not be treated as income of such individual in determining his or her eligibility for supplemental security income benefits.

Feb. 26, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 2049 **Feb. 24, 1981**

MR. MOTTL

To impose quotas on the importation of automobiles, trucks, and certain engines for a 3-year period.

Feb. 26, 1981. Referred to Subcommittee on Trade.

H.R. 2051 **Feb. 24, 1981**

MS. OAKAR

To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain retirement benefits received by individuals who have attained age fifty-five.

H.R. 2053 **Feb. 24, 1981**

MR. PATTERSON, MR. BLANCHARD, MR. LUNDINE, MR. LEHMAN, MR. WYDEN, MR. BONIOR OF MICHIGAN, MR. SABO, MR. DASCHLE, MR. STOKES, MR. AKAKA, MR. ATKINSON, MR. LAGOMARSINO, MR. DIXON, MRS. BOUQUARD, MR. EDWARDS OF CALIFORNIA, MR. DORNAN OF CALIFORNIA, MR. DYSON, MR. BEARD, MR. ROE, AND MR. GARCIA

To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2062 **Feb. 24, 1981**

MR. TRAXLER

To amend title II of the Social Security Act to provide that the automatic cost-of-living increases in benefits which are authorized thereunder may be made on a semiannual basis (rather than only on an annual basis as at present).

Feb. 27, 1981. Referred to Subcommittee on Social Security.

H.R. 2063 **Feb. 24, 1981**

MR. TRAXLER

To amend the Internal Revenue Code of 1954 to allow individuals a refundable income tax credit of $1,000 for purchasing a new American-made passenger automobile.

H.R. 2064 — **Feb. 24, 1981**

MR. TRAXLER

To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly, and to eliminate the adjusted gross income limitation applicable to such credit.

H.R. 2065 — **Feb. 24, 1981**

MR. TRAXLER

To amend the Internal Revenue Code of 1954 to repeal the inclusion in gross income of unemployment compensation.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 2066 — **Feb. 24, 1981**

MR. TRAXLER

To amend the Internal Revenue Code of 1954 to allow individuals under age 55 to elect the one-time exclusion of gain from sale of principal residence.

H.R. 2067 — **Feb. 24, 1981**

MR. TRAXLER, MR. BRODHEAD, MR. FORD OF MICHIGAN, MR. DINGELL, MR. HERTEL OF MICHIGAN, MR. BLANCHARD, MR. WOLPE, MR. BROOMFIELD, MR. PURSELL, AND MR. DAVIS

To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

Mar. 31, 1981. Referred to Subcommittee on Select Revenue Measures.
June 23, 1981. Hearing held.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2072 — **(See H.R. 333 for identical bills.)** — **Feb. 24, 1981**

MR. YOUNG OF FLORIDA

To provide that individuals who retired on disability before October 1, 1976, shall be entitled to the exclusion for disability payments under section 105(d) of the Internal Revenue Code of 1954 without regard to the income limitation in such section, and for other purposes.

H.R. 2082 — **Feb. 25, 1981**

MR. ARCHER, MR. GORE, AND MRS. HECKLER

To provide duty-free treatment with respect to parts of pipe organs.

Mar. 2, 1981. Referred to Subcommittee on Trade.
Mar. 19, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. No objection report received from Department of State.
May 26, 1981. Informative report recieved from the U.S. International Trade Commission.
June 25, 1981. Favorable report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2083 — **Feb. 25, 1981**

MR. BAFALIS, MR. COLLINS OF TEXAS, MR. DUNCAN, MR. WILSON, MR. KINDNESS, MR. HOLLAND, MR. MURPHY, MR. BURGENER, MR. SOLOMON, MR. BROWN OF OHIO, MR. MORRISON, MR. BADHAM, MRS. BOUQUARD, MR. LEBOUTILLIER, MR. MCCOLLUM, AND MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2084 — **Feb. 25, 1981**

MR. BAFALIS

To amend the Internal Revenue Code of 1954 to eliminate estate and gift taxes on interspousal transfers which are not transfers of terminable interests.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2086 — **Feb. 25, 1981**

MRS. BOGGS

To suspend for 3 years the duty on ground or otherwise prepared chicory roots.

Mar. 2, 1981. Referred to Subcommittee on Trade.
June 25, 1981. Voluntary, no objection, report received from Department of Commerce.

H.R. 2094 (See H.R. 224 for identical bills.) **Feb. 25, 1981**

MRS. BOUQUARD

To amend the Internal Revenue Code of 1954 to permit an exemption of the first $5,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 2095 (See H.R. 240 for identical bills.) **Feb. 25, 1981**

MRS. BOUQUARD

To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

H.R. 2096 **Feb. 25, 1981**

MRS. BOUQUARD

To assure that an individual or family whose income is increased by reason of a general increase in monthly social security benefits will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.

Mar. 2, 1981. Referred to the Subcommittees on Social Security and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 2100 **Feb. 25, 1981**

MR. JOHN L. BURTON OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to exclude from gross income a certain portion of amounts received under public retirement systems.

H.R. 2101 **Feb. 25, 1981**

MR. COTTER

To amend title XVIII of the Social Security Act with respect to determining the amount of payment for certain drugs under the medicare program.

(Also referred to Energy and Commerce Committee.)

Mar. 2, 1981. Referred to Subcommittee on Health.

Identical with

H.R. 5893 Mrs. Kennelly

H.R. 2102 (See H.R. 510 for identical bills.) **Feb. 25, 1981**

MR. COURTER, MR. SMITH OF NEW JERSEY, MR. DERWINSKI, MR. CORRADA, MR. BLILEY, MR. GINGRICH, MR. KINDNESS, MR. PORTER, MR. SAWYER, MR. WORTLEY, MR. HUGHES, MR. JEFFORDS, MR. MITCHELL OF NEW YORK, MR. FORSYTHE, MR. ROBERTS OF SOUTH DAKOTA, MR. MINETA, MR. DOUGHERTY, MR. JAMES K. COYNE, MRS. CHISHOLM, MR. CARNEY, MR. DAUB, MR. ZABLOCKI, MR. SOLOMON, MR. MILLER OF OHIO, MR. KEMP, MR. EVANS OF GEORGIA, AND MR. WINN

To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

Feb. 27, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 2103 **Feb. 25, 1981**

MR. COURTER, MR. FORSYTHE, MR. LAGOMARSINO, MR. DERWINSKI, MR. LOTT, MR. NAPIER, MR. NEAL, MR. EDWARDS OF OKLAHOMA, MR. DASCHLE, MR. GOODLING, MR. DAUB, MR. ROBERT W. DANIEL, JR., MR. SILJANDER, MR. IRELAND, MR. TRIBLE, MR. STOKES, MR. ROE, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2104 (See H.R. 309 for identical bills.) **Feb. 25, 1981**

MR. COURTER, MR. FORSYTHE, MR. CORRADA, MR. FISH, MR. DUNCAN, MR. LUNGREN, MR. LAGOMARSINO, MR. EDWARDS OF OKLAHOMA, MR. LEACH OF IOWA, MR. BENEDICT, MR. STOKES, MR. PORTER, MR. DOUGHERTY, MR. NAPIER, MR. BURGENER, MR. BARNARD, AND MR. GOODLING

To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

Mar. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 2109 **Feb. 25, 1981**

MR. DONNELLY

To extend from five to ten years (until November 30, 1987) the period during which spouses and surviving spouses who are eligible for Government pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

Mar. 2, 1981. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

Identical with

H.R. 2153 Mr. Mottl
H.R. 3875 Mr. Emerson

H.R. 2113 **Feb. 25, 1981**

MR. DOWNEY, MR. BEILENSON, MR. MURPHY, MR. BARNARD, MR. PEPPER, MR. LEHMAN, MR. FORSYTHE, MR. GREEN, MRS. SCHNEIDER, MR. ANTHONY, AND MR. SIMON

To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2118 (See H.R. 917 for identical bills.) **Feb. 25, 1981**

MR. FINDLEY

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2122 **Feb. 25, 1981**

MR. GIBBONS, MR. IRELAND, AND MR. BAFALIS

Relating to the application of section 103(b) of the Internal Revenue Code of 1954 to certain bonds for harbor improvements.

H.R. 2123 **Feb. 25, 1981**

MR. GIBBONS, MR. FRENZEL, AND MR. PEPPER

To encourage the formation and operation of export trading companies, and for other purposes.

(Also referred to Foreign Affairs, Banking, Finance and Urban Affairs, and Judiciary Committees.)

Mar. 6, 1981. Referred to Subcommittee on Trade.

H.R. 2126 **Feb. 25, 1981**

MR. GONZALEZ

To provide adequate mental health care and psychiatric care to all Americans.

(Also referred to Energy and Commerce Committee.)

Mar. 5, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 2130 **Feb. 25, 1981**

MR. JACOBS

To amend the Internal Revenue Code of 1954 to provide that an individual who does not itemize deductions may deduct an amount equal to one-half of his charitable contributions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2133 **Feb. 25, 1981**

MR. JENKINS, MR. GEPHARDT, MR. STUMP, MR. HANCE, MR. DANNEMEYER, MR. CHENEY, MR. HEFTEL OF HAWAII, AND MR. MARRIOTT

To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.

H.R. 2134 **Feb. 25, 1981**

MR. JENKINS, AND MR. GINN

To amend the Internal Revenue Code of 1954 to exempt from the manufacturers excise tax chassis primarily designed as feed, seed, or fertilizer equipment and chassis, and parts and accessories therefor, sold in connection with the first retail sale of trucks and trailers with feed, seed, or fertilizer bodies.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 2135 **Feb. 25, 1981**

MR. KINDNESS

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for tuition expenses for the higher education of themselves, their spouses, or their dependents.

H.R. 2143 (See H.R. 477 for identical bills.) **Feb. 25, 1981**

MR. MCDONALD, MR. GINGRICH, AND MR. GOODLING

To amend the Internal Revenue Code of 1954 to restore the deduction for State and local taxes on gasoline and other motor fuels and to allow the deduction for such taxes without regard to whether the taxpayer itemizes other deductions.

H.R. 2149 (See H.R. 635 for identical bills.) **Feb. 25, 1981**

MR. MARLENEE

To amend title II of the Social Security Act to make it clear that social security benefits are and will continue to be exempt from all taxation.

Mar. 3, 1981. Referred to Subcommittee on Social Security.

H.R. 2150 **Feb. 25, 1981**

MR. MARLENEE, AND MR. FRANK

To amend title II of the Social Security Act to provide that a beneficiary who dies shall (if otherwise qualified) be entitled to a prorated benefit for the month of his death.

Mar. 2, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 3919 Mr. LaFalce
H.R. 7176 Mr. Howard

H.R. 2151 **Feb. 25, 1981**

MR. MARLENEE

To provide for minimum fines for certain offenses relating to welfare and unemployment fraud.

(Also referred to Agriculture and Energy and Commerce Committees.)

Mar. 3, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 2153 (See H.R. 2109 for identical bills.) **Feb. 25, 1981**

MR. MOTTL, MR. WASHINGTON, MR. OBERSTAR, MR. MURPHY, MR. LUJAN, MR. ROE, MR. STOKES, MR. SIMON, MR. VENTO, MR. MCDONALD, MR. HUGHES, MR. MILLER OF OHIO, MS. OAKAR, MR. ECKART, AND MR. PANETTA

To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

Feb. 27, 1981. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 2154 (See H.R. 266 for identical bills.) **Feb. 25, 1981**

MR. MOTTL, MR. WASHINGTON, MR. APPLEGATE, MR. MURPHY, MR. LUJAN, MR. ROE, MR. STOKES, MR. SIMON, MR. VENTO, MR. MINETA, MR. MCDONALD, MR. OBERSTAR, MR. HUGHES, MR. MILLER OF OHIO, MS. OAKAR, MR. ECKART, AND MR. BARNES

To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

Mar. 3, 1981. Referred to Subcommittee on Social Security.

H.R. 2162 **Feb. 25, 1981**

MR. PETRI

To extend duty-free treatment to certain toy tea sets.

Mar. 2, 1981. Referred to Subcommittee on Trade.
Mar. 24, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. No objection report received from Department of State.
May 26, 1981. Informative report received from the U.S. International Trade Commission.
June 23, 1981. No objection report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2165 **Feb. 25, 1981**

MR. SENSENBRENNER, MR. GREGG, MR. WHITEHURST, MR. COLLINS OF TEXAS, AND MR. FORSYTHE

To amend the Internal Revenue Code of 1954 to provide that certain arrangements shall not be treated as a generation-skipping trust equivalent for purposes of the tax on generation-skipping transfers.

H.R. 2172 **Feb. 25, 1981**

MR. VANDER JAGT AND MR. CLINGER

To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

Mar. 13, 1981. Report requested from Department of the Treasury.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2173 **Feb. 25, 1981**

MR. VANDER JAGT, MR. CONABLE, MR. JONES OF OKLAHOMA, MR. HEFTEL OF HAWAII, MR. JENKINS, AND MR. DUNCAN

To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.

Mar. 13, 1981. Report requested from Department of the Treasury,

Identical with

H.R. 3324 Mr. Duncan

H.R. 2174 **Feb. 25, 1981**

MR. WATKINS

To amend the Internal Revenue Code of 1954 to phase out the Federal estate and gift tax.

H.R. 2175 **(See H.R. 1327 for identical bills.)** **Feb. 25, 1981**

MR. WATKINS

To repeal the windfall profit tax.

H.R. 2176 **Feb. 25, 1981**

MR. WATKINS

To exempt newly discovered oil from the windfall profit tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2177 **Feb. 25, 1981**

MR. WATKINS

To exempt incremental tertiary oil from the windfall profit tax.

H.R. 2178 **Feb. 25, 1981**

MR. WATKINS

To exempt certain royalty interests from the windfall profit tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2179 **Feb. 25, 1981**

MR. WATKINS

To exempt stripper well oil from the windfall profit tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2180 **Feb. 25, 1981**

MR. WATKINS, MR. HIGHTOWER, AND MR. GLICKMAN

To amend the Internal Revenue Code of 1954 to exempt from the windfall profits tax crude oil from certain royalty interests.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2182 **(See H.R. 478 for identical bills.)** **Feb. 25, 1981**

MR. WHITE AND MR. SAM B. HALL, JR.

To eliminate the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions.

Mar. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 2183 **Feb. 25, 1981**

MR. WHITTEN

To amend the Internal Revenue Code of 1954 to allow estates required to file estate tax returns before July 13, 1978, the date on which regulations under section 2032A of such Code were proposed, to elect the valuation of certain farm and other real property under section 2032A of such Code within ninety days after the enactment of the amendments to such Code proposed by this bill.

Sept. 24, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 2184 **Feb. 25, 1981**

MR. WILLIAMS OF MONTANA

To repeal the increases in social security taxes which would otherwise be in effect in 1981 and 1982, while protecting the social security trust funds (through appropriations from the general fund in the Treasury) against any revenue losses they might otherwise sustain as a result of such repeal.

Mar. 12, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 2205 **Feb. 26, 1981**

MR. FLORIO, MR. BIAGGI, MR. GUARINI, MR. BINGHAM, MR. DYSON, MR. STARK, MR. WAXMAN, MR. PEPPER, MR. DOUGHERTY, MR. RATCHFORD, MR. DENARDIS, MR. EDGAR, MR. LEBOUTILLIER, MR. SOLOMON, MS. FERRARO, AND MR. OTTINGER

To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

(Also referred to Education and Labor and Judiciary Committees.)

H.R. 2206 **Feb. 26, 1981**

MR. FRENZEL

To increase the value limitation applicable to informal entries of imported merchandise.

Feb. 27, 1981. Referred to Subcommittee on Trade.
May 8, 1981. Reports requested from Departments of State, Treasury, Commerce, and the U.S. Trade Representative.
June 25, 1981. No objection report received from Department of Commerce.
June 15, 1981. Hearing held.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2207 **Feb. 26, 1981**

MR. FRENZEL, MR. PICKLE, MR. ROUSSELOT, MR. SHANNON, MR. DUNCAN, MR. BEARD, MR. GUYER, MR. LAGOMARSINO, MR. FORSYTHE, MR. KRAMER, MR. LAFALCE, MR. BENJAMIN, MR. SOLOMON, MR. ROBERTS OF SOUTH DAKOTA, MR. MADIGAN, MR. EDWARDS OF OKLAHOMA, MR. JEFFRIES, MR. MARLENEE, MR. COLLINS OF TEXAS, MR. EVANS OF DELAWARE, MR. FROST, MR. EVANS OF GEORGIA, MR. PASHAYAN, MR. NEAL, MR. DE LUGO, MR. ERDAHL, MR. LOTT, MR. BAILEY OF PENNSYLVANIA, MR. BARNARD, MR. BURGENER, MR. HUTTO, MR. DE LA GARZA, MR. BUTLER, MR. ARCHER, MR. JAMES K. COYNE, MR. PATTERSON, MR. ANDREWS, MR. HUGHES, MR. PRITCHARD, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2208 **Feb. 26, 1981**

MR. HALL OF OHIO, MR. BRODHEAD, MR. ALBOSTA, MR. BAILEY OF PENNSYLVANIA, MR. BLANCHARD, MR. BONIOR OF MICHIGAN, MR. CONYERS, MR. DAVIS, MR. FITHIAN, MR. FORD OF MICHIGAN, MR. HERTEL OF MICHIGAN, MR. MURPHY, MR. PEASE, MR. PORTER, MR. RAHALL, MR. SIMON, MR. STRATTON, MR. YOUNG OF MISSOURI, MR. KILDEE, MR. STOKES, MR. HUNTER, AND MR. SEIBERLING

To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2213 **Feb. 26, 1981**

MR. PURSELL

To protect the public from traffickers in heroin and other opiates, and for other purposes.

(Also referred to Energy and Commerce, Judiciary, and Banking, Finance, and Urban Affairs Committees.)

Mar. 4, 1981. Referred to Subcommittee on Trade.

H.R. 2217 **Feb. 26, 1981**

MR. PURSELL, MR. TRAXLER, MR. PANETTA, MR. LAGOMARSINO, AND MR. STOKES

To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.

Identical with

H.R. 5234 Mr. Pursell

H.R. 2221 **Feb. 26, 1981**

MR. YOUNG OF FLORIDA, AND MR. FRANK

To amend title II of the Social Security Act to provide that a beneficiary shall (if otherwise qualified) be entitled to a prorated benefit for the month in which he (or the insured individual) dies.

Mar. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 2222 **Feb. 26, 1981**

MR. YOUNG OF FLORIDA, MR. CHAPPELL, MR. MURPHY, MR. WHITE, MR. SCHUMER, MR. MCEWEN, MR. DYMALLY, MR. FUQUA, MR. BEVILL, MR. HORTON, MR. SAM B. HALL, JR., MR. LOWERY OF CALIFORNIA, MR. KINDNESS, MR. FRANK, MR. PORTER, MR. HAGEDORN, MR. ROE, MR. BARNES, MR. STANTON OF OHIO, MR. PERKINS, MRS. CHISHOLM, MR. SPENCE, MR. BUTLER, MR. EMERY, MR. MITCHELL OF NEW YORK, MR. WOLF, MR. DE LA GARZA, MR. ANDERSON, MR. BAFALIS, MR. OTTINGER, MR. ROBERTS OF SOUTH DAKOTA, MR. CORRADA, MR. DAN DANIEL, MR. GINGRICH, MR. BURGENER, MR. BIAGGI, MR. MITCHELL OF MARYLAND, MR. SUNIA, MR. SMITH OF NEW JERSEY, MRS. BOGGS, MR. YATRON, MR. FISH, MR. PHILIP M. CRANE, MR. SHAW, MR. HUGHES, MR. HIGHTOWER, MR. EDGAR, MR. FAZIO, MR. ROBINSON, MR. HUTTO, MR. GOODLING, MR. MCCOLLUM, MR. PEPPER, AND MR. NEAL

To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

Mar. 2, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 2223 **Feb. 26, 1981**

MR. YOUNG OF FLORIDA

To amend part A of title XVIII of the Social Security Act to reduce the inpatient hospital deductible under the medicare program to its 1978 level.

Mar. 2, 1981. Referred to Subcommittee on Health.

H.R. 2224 **Feb. 26, 1981**

MR. YOUNG OF FLORIDA

To amend part B of title XVIII of the Social Security Act to provide for fair hearings on disputed medicare claims by an impartial person other than a carrier.

(Also referred to Energy and Commerce Committee.)

Mar. 2, 1981. Referred to Subcommittee on Health.

H.R. 2225 **Feb. 26, 1981**

MR. YOUNG OF FLORIDA AND MR. MOTTL

To amend titles II and XVIII of the Social Security Act to include qualified drugs, requiring a physician's prescription or certification and approved by a Formulary Committee, among the items and services covered under the hospital insurance program.

(Also referred to Energy and Commerce Committee.)

Mar. 4, 1981. Referred to Subcommittee on Health.

H.R. 2226 **Mar. 2, 1981**

MR. BEDELL, MR. GORE, MR. SCHEUER, MRS. CHISHOLM, MR. STOKES, MR. FAUNTROY, MR. MITCHELL OF MARYLAND, MR. CORRADA, MR. MOTTL, MR. HERTEL OF MICHIGAN, MR. BIAGGI, AND MR. SIMON

To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

Mar. 3, 1981. Referred to Subcommittee on Health.

H.R. 2231 **Mar. 2, 1981**

MR. PHILIP M. CRANE, AND MR. DANIEL B. CRANE

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 2232 **Mar. 2, 1981**

MR. DE LUGO, MR. WON PAT, MR. SUNIA, MR. DERWINSKI, MR. LAGOMARSINO, MR. STOKES, MR. MINETA, MR. KILDEE, MR. MITCHELL OF MARYLAND, AND MR. SABO

To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

Mar. 4, 1981. Referred to Subcommittee on Trade.
Mar. 10, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 1, 1981. Reports requested from Departments of Interior and Agriculture.
May 5 & June 15, 1981. Hearings held.
May 15, 1981. Informative report received from the U.S. International Trade Commission.
June 10, 1981. Favorable, if amended as suggested, report received from the Department of the Interior.

H.R. 2238 **Mar. 2, 1981**

MR. PETRI, MR. DUNCAN, MR. JOHNSTON, MR. SCHEUER, MR. WYLIE, MR. FORSYTHE, MR. LAGOMARSINO, MR. TAUKE, MR. LOWERY OF CALIFORNIA, MR. CORCORAN, MR. PANETTA, MR. BEDELL, MR. PORTER, MR. LUNGREN, MR. DORNAN OF CALIFORNIA, MR. HILER, MR. NEAL, MR. WIRTH, MR. SENSENBRENNER, MR. GOODLING, MR. PASHAYAN, MRS. SCHNEIDER, MR. WILLIAM J. COYNE, AND MR. EVANS OF IOWA

To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

Mar. 24, 1981. Report requested from Department of the Treasury.

H.R. 2240 **Mar. 2, 1981**

MR. STENHOLM, MR. SAM B. HALL, JR., MR. LAGOMARSINO, MR. NATCHER, MR. GUYER, MR. UDALL, MR. TAUZIN, MR. PETRI, MR. DANNEMEYER, MR. LEVITAS, MR. GINN, MR. JEFFORDS, MR. TAYLOR, MR. ROEMER, MR. MCDONALD, MR. HUTTO, MR. PEPPER, MR. FROST, MR. BURGENER, MR. LUKEN, MR. BARNARD, MR. MCEWEN, MS. FERRARO, MR. BEDELL, MR. DYSON, MR. NICHOLS, MR. KOGOVSEK, MR. TRAXLER, MR. HENDON, MR. MAZZOLI, MR. FIELDS, MR. DORNAN OF CALIFORNIA, MR. WOLPE, AND MR. BENNETT

To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

Mar. 10, 1981. Report requested from Department of the Treasury.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2245 **Mar. 3, 1981**

MR. BEDELL, MR. MURPHY, MR. MOFFETT, MR. AKAKA, MR. HALL OF OHIO, MR. PEPPER, MR. MAZZOLI, MR. SEIBERLING, MR. GARCIA, MR. HEFNER, MR. KOGOVSEK, MR. WHITEHURST, MR. WEAVER, MR. BAILEY OF MISSOURI, MRS. FENWICK, MR. MITCHELL OF MARYLAND, MR. EDGAR, MR. JAMES K. COYNE, MR. BENJAMIN, MR. ECKART, MR. DASCHLE, MR. BEVILL, MR. OTTINGER, MR. MCHUGH, MR. EMERSON, MR. WILLIAMS OF MONTANA, MS. FERRARO, MR. MILLER OF CALIFORNIA, AND MR. FISH

To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2248 **Mar. 3, 1981**

MR. BONER OF TENNESSEE, MR. MARLENEE, AND MR. COELHO

To amend the Internal Revenue Code of 1954 to allow a deduction as an expense for certain amounts of depreciable business assets.

H.R. 2250 **Mar. 3, 1981**

MR. BREAUX, MR. IRELAND, MR. SAWYER, MR. SUNIA, MR. CLINGER, MR. WEAVER, MR. RAHALL, MR. BEREUTER, MR. ERDAHL, MR. JEFFORDS, MR. MOLLOHAN, MR. WILLIAMS OF MONTANA, MR. ST GERMAIN, MR. MADIGAN, MR. BAILEY OF PENNSYLVANIA, MR. FOWLER, MR. PRICE, MR. JENKINS, MR. GARCIA, MR. SOLARZ, MR. ANTHONY, MR. BONER OF TENNESSEE, MR. FLIPPO, MR. WINN, MR. ROEMER, MR. HENDON, MR. BONKER, MR. DICKINSON, MR. LOTT, MR. WIRTH, MR. TAUZIN, MR. SMITH OF ALABAMA, MR. LOWRY OF WASHINGTON, MR. FISH, MR. FAZIO, MR. SEIBERLING, MR. BENEDICT, MR. HARKIN, AND MR. RITTER

To provide additional funds for certain projects relating to fish restoration, and for other purposes.

(Also referred to Merchant Marine and Fisheries Committee.)

H.R. 2253 **Mar. 3, 1981**

MR. COTTER

To authorize social security coverage, under the agreement entered into with the State of Connecticut pursuant to section 218 of the Social Security Act, for certain employees of the city of Hartford who are not members of such city's municipal retirement plan, and to validate the past coverage of such employees in cases where wage reports were duly filed and the prescribed equivalent of social security taxes was duly paid.

Mar. 6, 1981. Referred to Subcommittee on Social Security.

H.R. 2256 **Mar. 3, 1981**

MR. GIBBONS, MR. CHAPPELL, MR. SHELBY, MR. GUYER, MR. MOLLOHAN, MR. MCDADE, MR. SCHULZE, MR. BEVILL, MR. EVANS OF GEORGIA, MR. BAFALIS, MR. CLINGER, MR. NELLIGAN, MR. YATRON, AND MR. BAILEY OF PENNSYLVANIA

To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2257 (See H.R. 433 for identical bills.) **Mar. 3, 1981**

MR. COELHO

To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2266 **Mar. 3, 1981**

MR. PARRIS

To amend the Internal Revenue Code of 1954 to provide that the deduction for moving expenses shall apply without regard to dollar limitations in the case of Federal employees other than Members of Congress and their staffs.

H.R. 2267 **Mar. 3, 1981**

MR. PERKINS AND MR. FRANK

To amend title II of the Social Security Act to eliminate the offset against social security benefits which is presently imposed in the case of spouses and surviving spouses receiving certain Government pensions.

Mar. 4, 1981. Referred to Subcommittee on Social Security.

H.R. 2268 (See H.R. 477 for identical bills.) **Mar. 3, 1981**

MR. ROE

To amend the Internal Revenue Code of 1954 to restore the deduction for State and local taxes on gasoline and other motor fuels and to allow the deduction for such taxes without regard to whether the taxpayer itemizes other deductions.

H.R. 2269 **Mar. 3, 1981**

MR. SCHULZE

To apply duty-free treatment to Yankee dryer cylinders.

Mar. 6, 1981. Referred to Subcommittee on Trade.
Mar. 19, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. No objection report received from Department of State.
May 11, 1981. Informative report received from the U.S. International Trade Commission.
May 12, 1981. Favorable report received from the U.S. Trade Representative.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2270 (See H.R. 1015 for identical bills.) **Mar. 3, 1981**

MR. WATKINS

To prohibit the implementation of Revenue Procedure 80-55.

Mar. 5, 1981. Referred to Subcommittee on Select Revenue Measures.
Apr. 8, 1981. Hearing held on subject matter.

H.R. 2290 **Mar. 4, 1981**

MR. PHILIP M. CRANE, MR. LEE, AND MR. ROTH OF WISCONSIN

To amend the Internal Revenue Code of 1954 to exclude all interest from the gross income of individuals.

H.R. 2292 **Mar. 4, 1981**

MR. DAVIS, MR. OBERSTAR, AND MR. DUNN

To amend the Trade Act of 1974 in order to extend eligibility for adjustment assistance to workers providing essential parts and essential services with respect to articles adversely affected by import competition and to workers providing raw materials for such essential parts.

Mar. 6, 1981. Referred to Subcommittee on Trade.
Mar. 30 & 31, 1981. Hearings held on subject matter.

H.R. 2295 **Mar. 4, 1981**

MR. DOWNEY, MR. PORTER, MR. OTTINGER, AND MR. PICKLE

To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of educational filmstrips.

Sept. 24, 1981. Referred to Subcommittee on Select Revenue Measures.
Oct. 19, 1981. Hearing held.

11-054 O - 83 - 14

H.R. 2298 **Mar. 4, 1981**

MR. DOWNEY, MR. BARNARD, MR. BEDELL, MR. BRODHEAD, MR. BROWN OF CALIFORNIA, MRS. CHISHOLM, MR. COELHO, MRS. COLLINS OF ILLINOIS, MR. CONYERS, MR. WILLIAM J. COYNE, MR. DE LA GARZA, MR. DE LUGO, MR. DWYER, MR. EDGAR, MR. ERDAHL, MR. FASCELL, MR. FISH, MR. GINGRICH, MR. GUYER, MR. HORTON, MR. HUGHES, MR. KILDEE, MR. LAFALCE, MR. MCKINNEY, MS. MIKULSKI, MR. MITCHELL OF MARYLAND, MR. MOTTL, MR. MURPHY, MR. PEPPER, MR. PRITCHARD, MR. RAHALL, MR. RANGEL, MR. RICHMOND, MR. RODINO, MR. ROE, MR. ROSENTHAL, MR. SABO, MR. SANTINI, MR. SCHEUER, MR. SOLARZ, MR. STOKES, MR. WHITEHURST, MR. WON PAT, MR. YATRON, AND MS. OAKAR

To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2307 **Mar. 4, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to provide that, for purposes of the Federal estate tax, amounts contributed to certain cemetery companies may be deducted from the gross estate.

H.R. 2308 **Mar. 4, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to provide that, for purposes of the Federal estate tax, amounts contributed to certain cemetery companies may be deducted from the gross estate.

H.R. 2311 **Mar. 4, 1981**

MR. LEHMAN, MRS. CHISHOLM, MR. YATES, MR. PRITCHARD, MR. RANGEL, MR. PEPPER, MR. GINGRICH, MR. SMITH OF PENNSYLVANIA, MR. MITCHELL OF MARYLAND, MR. WASHINGTON, MR. SCHUMER, MRS. COLLINS OF ILLINOIS, MR. WORTLEY, MR. FROST, MR. MINISH, MR. MARKEY, MR. FASCELL, MR. MARTIN OF NEW YORK, MR. MILLER OF CALIFORNIA, MR. HUGHES, MR. MINETA, MR. EDGAR, MR. GEJDENSON, AND MR. MOAKLEY

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2312 **(See H.R. 622 for identical bills.)** **Mar. 4, 1981**

MR. LEWIS, MR. CRAIG, MR. GUYER, MR. DORNAN OF CALIFORNIA, MR. DERWINSKI, MR. RUDD, MR. DUNCAN, MR. COLLINS OF TEXAS, MR. MCDONALD, MR. LAGOMARSINO, MR. ROBERT W. DANIEL, JR., MR. BARNARD, MR. PORTER, MR. BADHAM, MR. BURGENER, MR. COELHO, AND MR. GOODLING

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2315 **Mar. 4, 1981**

MR. MOAKLEY, MR. NATCHER, MR. BENNETT, MR. EDGAR, MR. NOWAK, MR. WHITEHURST, MR. PEPPER, MR. FROST, MR. LAFALCE, MR. STOKES, MR. MITCHELL OF MARYLAND, MRS. BOUQUARD, MR. PATTERSON, MR. BARNARD, MR. SIMON, MR. MCKINNEY, MR. HOWARD, MR. GINN, MR. SOLARZ, MR. DORNAN OF CALIFORNIA, MR. GINGRICH, AND MR. CONYERS

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2317 **(See H.R. 1989 for identical bills.)** **Mar. 4, 1981**

MR. MOTTL, MR. OTTINGER, MR. DORNAN OF CALIFORNIA, MR. NEAL, MR. BEVILL, MR. CONYERS, AND MR. OBERSTAR

To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

Mar. 6, 1981. Referred to Subcommittee on Trade.
May 5 & June 15, 1981. Hearings held.

H.R. 2319 **Mar. 4, 1981**

MR. NOWAK, MR. SMITH OF IOWA, MR. SAVAGE, MR. WON PAT, MR. STANGELAND, MR. BEVILL, MRS. BOUQUARD, MR. BEDELL, MR. FORSYTHE, MR. NEAL, MR. FARY, MR. ADDABBO, MR. JOHNSTON, MR. RICHMOND, MR. D'AMOURS, MR. LOWERY OF CALIFORNIA, MR. KOGOVSEK, MR. IRELAND, MR. FISH, MR. WHITEHURST, MR. EVANS OF GEORGIA, MR. SANTINI, MR. MARRIOTT, MR. DASCHLE, MR. YOUNG OF ALASKA, MR. BENJAMIN, MR. WEBER OF MINNESOTA, MR. MILLER OF CALIFORNIA, MR. TAUKE, MR. FOUNTAIN, MR. BROWN OF OHIO, MR. SUNIA, MR. WOLPE, MR. FOGLIETTA, MR. COLLINS OF TEXAS, MR. DYSON, MR. SAWYER, MR. BARNARD, MR. HUTTO, MR. PATTERSON, MR. DAUB, MR. GOODLING, MR. FAZIO, MR. DANIEL B. CRANE, MR. ROEMER, MR. STOKES, MR. ERDAHL, MR. GINGRICH, MR. LAGOMARSINO, MR. GUNDERSON, MR. EDGAR, MR. MITCHELL OF MARYLAND, MR. SMITH OF PENNSYLVANIA, MR. JEFFRIES, MR. LAFALCE, MR. KRAMER, MR. ROE, MR. ROBERTS OF SOUTH DAKOTA, MS. FERRARO, MR. MITCHELL OF NEW YORK, MR. SMITH OF ALABAMA, AND MR. DORGAN OF NORTH DAKOTA

To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2324 **Mar. 4, 1981**

MR. PICKLE

To amend the Internal Revenue Code of 1954 to increase the annual gift tax exclusion and to clarify the gift tax treatment of certain transfers for consumption.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2325 **Mar. 4, 1981**

MR. RAHALL, MR. MOLLOHAN, MR. BEVILL, MR. MURTHA, MR. ROGERS, MR. KOGOVSEK, MR. APPLEGATE, MR. CLINGER, MR. MURPHY, MR. BENEDICT, MR. ST GERMAIN, MR. COELHO, MR. YOUNG OF ALASKA, MR. EVANS OF GEORGIA, MR. NEAL, MR. COURTER, MR. BAILEY OF PENNSYLVANIA, MR. MILLER OF OHIO, MR. WILSON, MR. RAILSBACK, MR. MCDADE, MR. PORTER, MR. ATKINSON, MR. SKEEN, MR. FLORIO, MR. SIMON, MR. GOODLING, MR. DAUB, MR. GAYDOS, MR. YATRON, MR. DUNCAN, MR. LUKEN, MR. MYERS, MR. ERTEL, MR. PRICE, MR. NELLIGAN, MRS. BOUQUARD, MR. STATON OF WEST VIRGINIA, AND MR. JAMES K. COYNE

Entitled: "The Coal Utilization Incentives Act of 1981".

(Also referred to Energy and Commerce Committee.)

H.R. 2337 **(See H.R. 88 for identical bills.)** **Mar. 4, 1981**

MR. WALKER, MR. DERWINSKI, MR. ERDAHL, MR. HILER, MR. JAMES K. COYNE, MR. COLLINS OF TEXAS, MR. HARTNETT, MR. DANIEL B. CRANE, MR. GARCIA, MR. ASHBROOK, MR. DECKARD, MR. COATS, MR. LEACH OF IOWA, AND MR. ATKINSON

To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

Mar. 9, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 2346 **Mar. 5, 1981**

MR. COTTER, MR. ST GERMAIN, MR. BENJAMIN, MR. FASCELL, MR. MINISH, MR. BUTLER, MR. COELHO, MRS. BOUQUARD, MR. BEDELL, MR. FRANK, MRS. HOLT, MR. NEAL, MR. LOWERY OF CALIFORNIA, MR. BONIOR OF MICHIGAN, MR. LEHMAN, MR. LIVINGSTON, MR. KOGOVSEK, MR. OBERSTAR, MR. JAMES K. COYNE, MR. EVANS OF GEORGIA, MR. WOLPE, MR. HAMILTON, MR. GUARINI, MR. DORNAN OF CALIFORNIA, MR. MCKINNEY, AND MR. RATCHFORD

To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

Mar. 24, 1981. Report requested from Department of the Treasury.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2350 **Mar. 5, 1981**

MR. LUJAN

To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for certain social security taxes.

Mar. 9, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 2351 **(See H.R. 470 for identical bills.)** **Mar. 5, 1981**

MR. LUJAN

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Mar. 9, 1981. Referred to Subcommittee on Social Security.

H.R. 2353 **Mar. 5, 1981**

MR. PASHAYAN AND MR. MITCHELL OF MARYLAND

To amend title XI of the Social Security Act to provide that a Professional Standards Review Organization shall not be considered to be an agency of the United States.

(Also referred to Energy and Commerce Committee.)

Mar. 9, 1981. Referred to Subcommittee on Health.

H.R. 2355 **Mar. 5, 1981**

MR. SENSENBRENNER

To amend the Internal Revenue Code of 1954 to extend to forty-eight months the rollover period for nonrecognition of gain on the sale of a principal residence.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2361 **Mar. 9, 1981**

MR. CORCORAN AND MR. HANCE

To amend the Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household for certain individuals who are related to the taxpayer and have attained the age of 65.

H.R. 2362 **Mar. 9, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to increase the regular investment tax credit from 10 to 15 per centum.

H.R. 2363 **Mar. 9, 1981**

MR. DORGAN OF NORTH DAKOTA

To amend the Internal Revenue Code.

H.R. 2366 **(See H.R. 167 for identical bills.)** **Mar. 9, 1981**

MR. EVANS OF GEORGIA

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2368 **Mar. 9, 1981**

MR. JEFFORDS, MR. GRADISON, MR. GIBBONS, MR. GREEN, MR. KRAMER, MR. WHITEHURST, MR. ERLENBORN, MR. LAGOMARSINO, MR. PETRI, MR. MOTTL, MR. SHUMWAY, MR. BAFALIS, MR. CHAPPELL, MR. ROUSSELOT, MR. GINGRICH, MR. BROWN OF OHIO, MR. DERWINSKI, MR. HUCKABY, MR. LOTT, MR. LUNGREN, MR. KINDNESS, MR. BEARD, MR. COURTER, MR. MARLENEE, MR. AUCOIN, MR. TAUKE, AND MR. DUNCAN

To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

(Also referred to Agriculture Committee.)

Mar. 12, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

H.R. 2376 **Mar. 9, 1981**

MR. STENHOLM, MR. ROBERTS OF KANSAS, MR. ERDAHL, MR. BEDELL, MR. SUNIA, MR. EVANS OF GEORGIA, MR. NAPIER, MR. WHITEHURST, MR. LAGOMARSINO, MR. COELHO, MR. NEAL, MR. EMERSON, MR. SIMON, MR. IRELAND, MR. BEREUTER, AND MR. JEFFRIES

To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

Mar. 11, 1981. Referred to Subcommittee on Trade.

H.R. 2378 **Mar. 9, 1981**

MR. ZEFERETTI, MS. FERRARO, AND MR. DOWNEY

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for excessive fuel costs incurred in heating their principal residences.

H.R. 2383 **Mar. 10, 1981**

MR. ANDERSON

To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2384 **Mar. 10, 1981**

MR. BEDELL, MR. BEILENSON, MR. EDGAR, AND MR. VENTO

To require the Secretary of the Army to establish a schedule of user charges to be paid by the owner or operator of any shallow-draft cargo vessel using any inland waterway of the United States, and for other purposes.

(Also referred to Public Works and Transportation Committee.)

H.R. 2385 **Mar. 10, 1981**

MR. BRODHEAD, MR. KEMP, MR. BEARD, MR. HILER, MR. PARRIS, MR. VANDER JAGT, MR. MOORE, MR. PORTER, MR. LUKEN, MR. WOLPE, MR. LEHMAN, MR. MILLER OF CALIFORNIA, MR. MAZZOLI, MRS. HECKLER, MRS. BOGGS, MRS. SCHNEIDER, AND MR. BARNARD

To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 3062 Mr. Duncan

H.R. 2386 **Mar. 10, 1981**

MR. BRODHEAD

To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.

Mar. 16, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 2389 **Mar. 10, 1981**

MR. COLLINS OF TEXAS, MR. HOWARD, MR. ROUSSELOT, MR. PAUL, MR. DERWINSKI, MR. MCDONALD, MR. LEATH OF TEXAS, MR. PEPPER, MR. ARCHER, MR. KILDEE, MR. CONTE, MR. DICKINSON, MR. CAMPBELL, MRS. BOUQUARD, MR. FORSYTHE, MR. CHENEY, MR. NEAL, MR. LOTT, MR. SHUMWAY, MR. MOORHEAD, MR. WEBER OF MINNESOTA, MR. PARRIS, MR. HANCE, MR. SOLOMON, MR. GUYER, MR. FRENZEL, MR. WHITEHURST, MR. EVANS OF GEORGIA, MR. DANIEL B. CRANE, MR. WON PAT, MR. WILLIAMS OF OHIO, MR. STOKES, MR. SHELBY, MR. LAGOMARSINO, MR. DUNCAN, MR. SAVAGE, MR. EVANS OF DELAWARE, MR. DE LA GARZA, MR. GOLDWATER, JR., MR. LEBOUTILLIER, MR. ROBINSON, MR. DORNAN OF CALIFORNIA, MR. MCGRATH, MR. SUNIA, MR. ROBERT W. DANIEL, JR., MR. DANNEMEYER, MR. GINGRICH, MR. HANSEN OF IDAHO, MR. GOODLING, MR. BEVILL, MR. GRAMM, MRS. HOLT, MR. TAYLOR, MR. BARNARD, MR. WINN, MR. KINDNESS, MR. CHAPPELL, MR. EDWARDS OF OKLAHOMA, MR. PASHAYAN, MR. JOHNSTON, MR. SMITH OF NEW JERSEY, MR. BLILEY, MR. LOEFFLER, MR. MARKS, MR. MCCOLLUM, MR. HUNTER, MR. WOLPE, MR. MOLINARI, MR. WALKER, MR. SMITH OF ALABAMA, MR. DREIER, MR. AUCOIN, MR. WOLF, MR. COATS, MR. MCKINNEY, MR. MARRIOTT, MR. HAMMERSCHMIDT, MR. EVANS OF IOWA, MR. SILJANDER, MR. CHAPPIE, MR. SPENCE, MR. FIELDS, MR. LOWERY OF CALIFORNIA, MS. FIEDLER, MR. ASHBROOK, MR. ROBERTS OF SOUTH DAKOTA, MRS. SCHNEIDER, MR. SMITH OF OREGON, AND MR. YOUNG OF ALASKA

To provide for the safeguarding of taxpayer rights, and for other purposes.

(Supersedes H.R. 1244)

Identical with

H.R. 4092 Mr. Hammerschmidt

H.R. 2390 **Mar. 10, 1981**

MR. DANIELSON AND MR. BEREUTER

To amend the Internal Revenue Code of 1954 to allow each individual to exclude $1,000 of interest on savings.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2395 **Mar. 10, 1981**

MR. HILLIS AND MR. BRODHEAD

To make the tax deduction for repayment of certain unemployment compensation benefits which is applicable to taxable years beginning after December 28, 1980, applicable to taxable years ending after April 2, 1975.

H.R. 2396 (See H.R. 1304 for identical bills.) **Mar. 10, 1981**

MR. HOLLAND, MRS. HOLT, MR. COLLINS OF TEXAS, MR. HAMMERSCHMIDT, MR. JONES OF NORTH CAROLINA, MR. WILSON, MR. NAPIER, MR. WYDEN, MR. EVANS OF GEORGIA, MR. CORCORAN, MR. WEBER OF MINNESOTA, MR. GOODLING, MR. CAMPBELL, MR. MOLLOHAN, AND MR. JEFFRIES

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2397 **Mar. 10, 1981**

MR. HOLLAND

To amend the Internal Revenue Code of 1954 with respect to the treatment of certain lending or finance businesses for purposes of the tax on personal holding companies.

Oct. 6, 1981. Referred to Subcommittee on Select Revenue Measures. Oct. 19, 1981. Hearing held.

(Embodied in H.R. 4961.)

H.R. 2398 **Mar. 10, 1981**

MR. HUBBARD

To provide, for purposes of the Federal income tax, that the one-time exclusion from gross income of gain from the sale of a principal residence by an individual who has attained age 55 shall apply to sales and exchanges after December 31, 1977.

H.R. 2400 **Mar. 10, 1981**

MR. CONABLE, MR. MICHEL, MR. DUNCAN OF TENNESSEE, MR. ARCHER, MR. VANDER JAGT, MR. PHILIP M. CRANE, MR. FRENZEL, MR. MARTIN OF NORTH CAROLINA, MR. BAFALIS, MR. SCHULZE, MR. GRADISON, MR. ROUSSELOT, MR. MOORE, MR. BLILEY, MR. CLAUSEN, MR. ERDAHL, MR. HYDE, MR. KEMP, MR. MCEWEN, MR. SOLOMON, MR. WYLIE, MR. FIELDS, MR. GOLDWATER, AND MR. NELLIGAN

To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

(Superseded by H.R. 3849.)

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2401 **Mar. 10, 1981**

MR. JEFFORDS

Entitled the "Dairy Production Act of 1981".

(Also referred to Agriculture Committee.)

Mar. 11, 1981. Referred to Subcommittee on Trade.

H.R. 2402 **Mar. 10, 1981**

MR. JONES OF OKLAHOMA, MR. HAGEDORN, MR. PICKLE, AND MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under section 4161(a) of such Code.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures. July 12, 1982. Hearing held.

H.R. 2403 **Mar. 10, 1981**

MR. JONES OF OKLAHOMA

To amend the Internal Revenue Code of 1954 with respect to the treatment of gain on the sale or exchange of foreign investment company stock.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2409 **Mar. 10, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to eliminate the marriage penalty by providing that all individuals shall use the income tax rates applicable to joint returns and that community property laws shall not apply for Federal income tax purposes.

H.R. 2413 **Mar. 10, 1981**

MS. MIKULSKI

Authorizing the establishment of a customs fund for use in the renovation, expansion, and construction of customs port facilities located on state or municipal marine terminal property at United States ports.

Mar. 12, 1981. Referred to Subcommittee on Trade.

H.R. 2414 **Mar. 10, 1981**

MR. MOLINARI, MR. STOKES, MR. DAVIS, MR. SCHEUER, MR. ANNUNZIO, MRS. CHISHOLM, MR. LOTT, MR. HOWARD, MR. STANGELAND, MR. MURPHY, MR. CORRADA, MR. CORCORAN, MR. GINGRICH, MR. MINETA, MR. NAPIER, MR. COATS, MR. RAILSBACK, MR. FISH, MR. BENEDICT, AND MR. FOGLIETTA

To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

(Also referred to Energy and Commerce Committee.)

Mar. 16, 1981. Referred to Subcommittee on Health.

H.R. 2416 **Mar. 10, 1981**

MR. PICKLE AND MR. HANCE

To promote the development of tertiary enhanced oil recovery techniques.

H.R. 2417 **Mar. 10, 1981**

MR. RINALDO, MR. SMITH OF NEW JERSEY, MR. HORTON, MR. FRANK, MR. BAFALIS, MR. KILDEE, MR. SCHEUER, MR. ROE, MR. EVANS OF GEORGIA, MR. FLORIO, MR. LUKEN, MR. FISH, MR. FAZIO, MR. FORSYTHE, MR. DWYER, MR. HOWARD, MR. GUARINI, MR. DORNAN OF CALIFORNIA, MR. OTTINGER, MR. MINISH, AND MR. HUGHES

To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

Identical with

H.R. 2996 Mr. Minish

H.R. 2419 **Mar. 10, 1981**

MR. ST GERMAIN

To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2426 **Mar. 10, 1981**

MR. SOLOMON

To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or peat burning stoves.

Identical with

H.R. 4249 Mr. Emery

H.R. 2427 **Mar. 10, 1981**

MR. SOLOMON

To amend the Internal Revenue Code of 1954 to provide for the indexing of certain assets for purposes of determining gain or loss.

H.R. 2428 **Mar. 10, 1981**

MR. SOLOMON, MR. LEE, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 2429 **Mar. 10, 1981**

MR. SOLOMON

To amend title IV of the Social Security Act to improve the aid to families with dependent children program by substituting block grants for open-ended Federal matching, to give the States a fiscal incentive to reduce error, waste, and fraud in the aid to families with dependent children program, to provide fiscal relief to the States so as to reduce overall State welfare spending and increase basic benefits for the truly needy, to encourage the States to require work as a condition of eligibility for aid to families with dependent children payments, to establish a demonstration project to provide a pilot test of the States' ability to design and implement their own welfare programs, and for other purposes.

Mar. 13, 1981. Referred to Subcommittee on Public Assistant and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 2430 **Mar. 10, 1981**

MR. SOLOMON

To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 2432 **Mar. 10, 1981**

MR. STARK

To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2436 **Mar. 11, 1981**

MR. ALBOSTA, MR. BRODHEAD, AND MR. VANDER JAGT

To extend duty-free treatment to imports of chipper knife steel.

(Superseded by H.R. 2485.)

Mar. 13, 1981. Referred to Subcommittee on Trade.

Identical with

H.R. 2485 Mr. Albosta (cosponsors)

H.R. 2445 **Mar. 11, 1981**

MR. COUGHLIN, MR. BARNARD, MR. BURGENER, MR. DAUB, MR. DOUGHERTY, MR. FLORIO, MR. FORSYTHE, MR. GINGRICH, MRS. HOLT, MR. KOGOVSEK, MR. MURPHY, MR. PRICE, MR. STOKES, MR. WHITEHURST, MR. YOUNG OF ALASKA, MR. MCEWEN, MR. ATKINSON, MR. HUNTER, MR. NELLIGAN, MR. BROWN OF COLORADO, MR. KRAMER, MR. HANSEN OF UTAH, MR. SCHEUER, MR. MOTTL, AND MR. HOWARD

To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 **Mar. 11, 1981**

MR. HANCE, MR. LOEFFLER, MR. WRIGHT, MR. MICHEL, MR. ALBOSTA, MR. ALEXANDER, MR. ANDREWS, MR. ANTHONY, MR. ASHBROOK, MR. ATKINSON, MR. BADHAM, MR. BAILEY OF PENNSYLVANIA, MR. BAILEY OF MISSOURI, MR. BARNARD, MR. BEARD, MR. BENEDICT, MR. BEREUTER, MR. BETHUNE, MRS. BOGGS, MRS. BOUQUARD, MR. BOWEN, MR. BREAUX, MR. BROOKS, MR. BROOMFIELD, MR. BROWN OF COLORADO, MR. BROYHILL, MR. BURGENER, MR. CAMPBELL, MR. CARMAN, MR. CHAPPELL, MR. CHAPPIE, MR. CHENEY, MR. CLAUSEN, MR. CLINGER, MR. COELHO, MR. COLLINS OF TEXAS, MR. CORCORAN, MR. COUGHLIN, MR. COURTER, MR. CRAIG, MR. DANIEL B. CRANE, MR. PHILIP M. CRANE, MR. DAN DANIEL, MR. ROBERT W. DANIEL, JR., MR. DANNEMEYER, MR. DAUB, MR. DAVIS, MR. DE LA GARZA, MR. DECKARD, MR. DERWINSKI, MR. DICKINSON, MR. DORNAN OF CALIFORNIA, MR. DREIER, MR. DUNCAN, MR. EDWARDS OF ALABAMA, MR. EDWARDS OF OKLAHOMA, MR. EMERSON, MR. ENGLISH, MR. ERDAHL, MR. ERLENBORN, MR. EVANS OF GEORGIA, MR. FAZIO, MR. FIELDS, MR. FINDLEY, MR. FISH, MR. FORSYTHE, MR. FRENZEL, MR. FROST, MR. GINGRICH, MR. GOLDWATER, MR. GOODLING, MR. GRAMM, MR. GRISHAM, MR. GUYER, MR. RALPH M. HALL, MR. SAM B. HALL, JR., MR. HAMMERSCHMIDT, MR. HANSEN OF IDAHO, MR. HARKIN, MR. HARTNETT, MR. HENDON, MR. HIGHTOWER, MR. HILER, MR. HILLIS, MR. HINSON, MR. HOLLAND, MRS. HOLT, MR. HOPKINS, MR. HORTON, MR. HUBBARD, MR. HUCKABY, MR. HUTTO, MR. HYDE, MR. IRELAND, MR. JEFFRIES, MR. JOHNSTON, MR. JONES OF NORTH CAROLINA, MR. KAZEN, MR. KEMP, MR. KINDNESS, MR. KOGOVSEK, MR. KRAMER, MR. LAGOMARSINO, MR. LATTA, MR. LEATH OF TEXAS, MR. LEE, MR. LEWIS, MR. LIVINGSTON, MR. GILLIS W. LONG, MR. LOTT, MR. LOWERY OF CALIFORNIA, MR. LUJAN, MR. MCCLORY, MR. MCCURDY, MR. MCDONALD, MR. MCGRATH, MR. MADIGAN, MR. MARLENEE, MR. MARTIN OF NEW YORK, MR. MARTIN OF NORTH CAROLINA, MS. MARTIN OF ILLINOIS, MR. MATTOX, MR. MILLER OF OHIO, MR. MONTGOMERY, MR. MOORE, MR. MOORHEAD, MR. MYERS, MR. NAPIER, MR. NATCHER, MR. PANETTA, MR. PASHAYAN, MR. PATMAN, MR. PATTERSON, MR. PAUL, MR. PICKLE, MR. PORTER, MR. PRICE, MR. PURSELL, MR. QUILLEN, MR. RAILSBACK, MR. RHODES, MR. RITTER, MR. ROBERTS OF SOUTH DAKOTA, MR. ROBERTS OF KANSAS, MR. ROBINSON, MR. ROEMER, MR. ROGERS, MR. ROUSSELOT, MR. RUDD, MR. SAWYER, MRS. SCHROEDER, MR. SENSENBRENNER, MR. SHUMWAY, MR. SKEEN, MRS. SMITH OF NEBRASKA, MR. SPENCE, MR. STANGELAND, MR. STATON OF WEST VIRGINIA, MR. STENHOLM, MR. STUMP, MR. SYNAR, MR. TAUKE, MR. TAUZIN, MR. TAYLOR, MR. THOMAS, MR. TRIBLE, MR. VANDER JAGT, MR. WAMPLER, MR. WATKINS, MR. WHITE, MR. WHITEHURST, MR. WHITTAKER, MR. WILLIAMS OF MONTANA, MR. WEBER OF MINNESOTA, MR. WILLIAMS OF OHIO, MR. WILSON, MR. WINN, MR. WIRTH, MR. YOUNG OF ALASKA, MR. MARRIOTT, MR. SANTINI, MR. HUNTER, MRS. SCHNEIDER, MR. SMITH OF OREGON, MR. MCCOLLUM, MR. BUTLER, MR. RAHALL, MR. FOUNTAIN, MR. MAZZOLI, MR. JAMES K. COYNE, MR. BAFALIS, MR. MURPHY, MR. MORRISON, MR. LUNDINE, MR. GLICKMAN, MR. SHAW, MR. SIMON, MR. HANSEN OF UTAH, MR. ARCHER, MR. STANTON OF OHIO, MR. MCEWEN, MR. MARKS, MR. JONES OF TENNESSEE, MR. SILJANDER, MR. SHELBY, MR. AUCOIN, MR. GINN, MR. EVANS OF IOWA, MR. COATS, MR. WYLIE, MR. DICKS, MR. DORGAN OF NORTH DAKOTA, AND MR. WORTLEY

To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2452 **Mar. 11, 1981**

MR. HANCE, MR. ANTHONY, MR. ENGLISH, AND MR. SYNAR

To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2454 **Mar. 11, 1981**

MR. JENKINS AND MR. FRENZEL

To extend duty-free treatment to certain freight containers.

Mar. 13, 1981. Referred to Subcommittee on Trade.
Mar. 24, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. No objection report received from Department of State.
June 5, 1981. Informative report received from the U.S. International Trade Commission.
June 23, 1981. No objection report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Aug. 4, 1981. No objection report received from the U.S. Trade Representative.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2456 **Mar. 11, 1981**

MR. KEMP, MR. BREAUX, MR. ROUSSELOT, MR. JONES OF NORTH CAROLINA, MR. BIAGGI, MR. MARTIN OF NORTH CAROLINA, MR. MOORE, MR. SUNIA, MR. DERWINSKI, MR. LAGOMARSINO, MR. WEBER OF MINNESOTA, MR. SPENCE, MR. FUQUA, MR. GOLDWATER, MR. MCDONALD, MR. JEFFRIES, MR. BONKER, MR. WHITEHURST, MR. HERTEL OF MICHIGAN, MR. FORSYTHE, MR. DOUGHERTY, MR. WYDEN, MR. PORTER, MR. SOLOMON, MR. GUYER, MR. SHUMWAY, MR. PEPPER, MR. LOTT, MR. LIVINGSTON, MR. WORTLEY, MR. BAFALIS, MR. COLLINS OF TEXAS, MR. LOWERY OF CALIFORNIA, MR. HALL OF OHIO, MR. FIELDS, MR. MCKINNEY, MR. ROBERT W. DANIEL, JR., MR. ADDABBO, MR. YOUNG OF ALASKA, MR. HUBBARD, MR. ZEFERETTI, MR. DORNAN OF CALIFORNIA, MR. MAVROULES, MR. DYSON, MR. LONG OF MARYLAND, MR. PASHAYAN, MR. DAVIS, MR. AKAKA, MR. TAUZIN, MR. OBERSTAR, MR. SMITH OF ALABAMA, AND MR. AUCOIN

To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2472 **(See H.R. 1299 for identical bills.)** **Mar. 11, 1981**

MR. SHANNON, MR. DUNCAN, MR. FRANK, MR. ROBINSON, MRS. HECKLER, MR. SCHEUER, MR. BOLAND, MR. PEPPER, MR. MURPHY, MR. ROSE, MR. VENTO, MR. JAMES K. COYNE, MR. FRENZEL, MR. IRELAND, MR. ROUSSELOT, MR. OTTINGER, MR. KILDEE, MR. FORD OF MICHIGAN, MR. CONYERS, MR. PICKLE, MR. HANCE, MR. MINETA, MR. BEDELL, AND MR. SIMON

To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2473 **Mar. 11, 1981**

MR. SHANNON, MR. HEFTEL OF HAWAII, MR. JENKINS, MR. MARTIN OF NORTH CAROLINA, MR. MATSUI, MRS. HECKLER, MR. ROUSSELOT, MR. AUCOIN, MR. LEWIS, MR. MITCHELL OF MARYLAND, MR. PRITCHARD, MR. LAGOMARSINO, MR. PETRI, AND MR. FORSYTHE

To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2474 **Mar. 11, 1981**

MR. SHANNON, MRS. SCHROEDER, MS. MIKULSKI, MS. FERRARO, MS. OAKAR, MR. BEILENSON, MR. ST GERMAIN, MR. PEPPER, MR. FRANK, MR. KOGOVSEK, MR. MURPHY, MR. ROSE, MR. SEIBERLING, AND MR. CONYERS

To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2476 **(See H.R. 369 for identical bills.)** **Mar. 11, 1981**

MR. SOLOMON

To amend the Internal Revenue Code of 1954 to allow certain low-and middle-income individuals a refundable tax credit for a certain portion of the property taxes paid by them on their principal residences or of the rent they pay for their principal residences.

H.R. 2478 **Mar. 11, 1981**

MR. TRAXLER AND MR. BLANCHARD

To establish quantitative limitations on the importation of automobiles and to impose restrictions on the domestic sale of automobiles.

(Also referred to Energy and Commerce Committee.)

Mar. 13, 1981. Referred to Subcommittee on Trade.

H.R. 2479 **Mar. 11, 1981**

MR. VANDER JAGT

To extend until the close of June 30, 1984 the existing suspension of duties on certain metal waste and scrap, unwrought metal, and for other articles of metal.

Mar. 13, 1981. Referred to Subcommittee on Trade.
Mar. 19, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. No objection report received from Department of State.
May 22, 1981. Informative report received from the U.S. International Trade Commission.
June 19, 1981. No objection report received from Department of Commerce.
June 22, 1981. Treasury Department report defers to Commerce Department and other interested agencies; adding some technical suggestions.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2485 **(See H.R. 2436 for identical bills.)** **Mar. 12, 1981**

MR. ALBOSTA, MR. VANDER JAGT, MR. BRODHEAD, AND MR. SHANNON

To extend duty-free treatment to imports of chipper knife steel.

(Supersedes H.R. 2436.)

Mar. 16, 1981. Referred to Subcommittee on Trade.
Mar. 17, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. Informative report received from the U.S. International Trade Commission.
June 23, 1981. Adverse report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2486 **Mar. 12, 1981**

MR. APPLEGATE

To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit for 3 years, to increase the amount of wages per year taken into account, to eliminate the requirement that an employee who is a Vietnam-era veteran be economically disadvantaged, and to raise the maximum age of a Vietnam-era veteran for whom an employer may qualify for such a credit.

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 2487 **Mar. 12, 1981**

MR. BAFALIS

To amend section 8e of the Agricultural Adjustment Act of 1933, as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, to subject imported tomatoes to restrictions comparable to those applicable to domestic tomatoes.

Mar. 16, 1981. Referred to Subcommittee on Trade.
Mar. 19, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 7, 1981. Adverse report received from Department of State.
May 11, 1981. Adverse report received from Department of Agriculture.
May 19, 1981. Adverse report received from the U.S. Trade Representative.
May 26, 1981. Informative report received from the U.S. International Trade Commission.
July 7, 1981. Adverse report received from Department of Commerce.

Identical with
H.R. 2496 Mr. Fascell

H.R. 2489 **Mar. 12, 1981**

MR. BEARD

To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late.

H.R. 2490 **Mar. 12, 1981**

MR. BONKER, MR. BEILENSON, MR. WHITEHURST, MR. WILSON, MR. FROST, MR. OTTINGER, MR. MURPHY, MR. SCHEUER, MR. VENTO, MR. YATRON, MR. ERTEL, MR. RATCHFORD, MR. PEASE, AND MR. CROCKETT

To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

Mar. 16, 1981. Referred to Subcommittee on Social Security.

H.R. 2491 **Mar. 12, 1981**

MR. BREAUX

To amend the Tariff Schedules of the United States to increase the rates of duty on shellfish.

Mar. 16, 1981. Referred to Subcommittee on Trade.
Mar. 26, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5, 1981. Hearing held.
May 8, 1981. Adverse report received from Department of State.
May 13, 1981. Adverse report received from the U.S. Trade Representative.
June 10, 1981. Informative report received from the U.S. International Trade Commission.
June 25, 1981. Adverse report received from Department of Commerce.

H.R. 2495 **Mar. 12, 1981**

MR. EVANS OF IOWA

To amend the Internal Revenue Code of 1954 to provide that the imputed interest rate used for purposes of allocating income and deductions between related taxpayers shall be the same as the interest rate used in determining the amount of interest on certain deferred payments.

H.R. 2496 (See H.R. 2487 for identical bills.) **Mar. 12, 1981**

MR. FASCELL

To amend 8e of the Agricultural Adjustment Act as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, to subject imported tomatoes to restrictions comparable to those applicable to domestic tomatoes.

Mar. 17, 1981. Referred to Subcommittee on Trade.
May 5 & June 15, 1981. Hearings held.
July 7, 1981. Voluntary, adverse report received from the Department of Commerce.

H.R. 2502 **Mar. 12, 1981**

MR. LEATH OF TEXAS

To extend for 3 years the existing suspension of duty on natural graphite.

Mar. 17, 1981. Referred to Subcommittee on Trade.
Mar. 26, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. No objection report received from Department of State.
May 11, 1981. Informative report received from the U.S. International Trade Commission.
May 19, 1981. Favorable report received from the U.S. Trade Representative.
June 19, 1981. Favorable report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2505 **Mar. 12, 1981**

MR. RITTER, MR. SCHEUER, MRS. HOLT, MR. LOWERY OF CALIFORNIA, MR. JOHNSTON, MR. FINDLEY, MR. COATS, MR. FORSYTHE, MR. PORTER, MR. MCCLORY, MR. DUNCAN, MR. MITCHELL OF MARYLAND, MR. BURGENER, MR. FRANK, MR. FISH, MR. STANGELAND, MR. WEBER OF MINNESOTA, MR. SIMON, MR. MURPHY, MR. BARNARD, MR. YATRON, MR. EVANS OF GEORGIA, MR. NELLIGAN, MR. HARKIN, MRS. CHISHOLM, MR. GARCIA, MR. GINGRICH, MR. CROCKETT, MR. JAMES K. COYNE, MR. JEFFORDS, MR. PATTERSON, MR. CHAPPELL, MR. MINETA, AND MR. COURTER

To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2507 **Mar. 12, 1981**

MR. STOKES, MR. AUCOIN, MR. BEILENSON, MRS. CHISHOLM, MR. CLAY, MRS. COLLINS OF ILLINOIS, MR. CONYERS, MR. CROCKETT, MS. FERRARO, MR. FORD OF TENNESSEE, MR. GORE, MR. GRAY, MR. GUARINI, MR. MITCHELL OF MARYLAND, MR. MOTTL, MR. RAHALL, MR. RANGEL, MR. SEIBERLING, MR. SUNIA, MR. WON PAT, AND MR. YATRON

To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Mar. 18, 1981. Referred to Subcommittee on Health.

H.R. 2508 **Mar. 12, 1981**

MR. WAXMAN, MR. GRAMM, AND MR. PEPPER

To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

(Also referred to Energy and Commerce Committee.)

Mar. 13, 1981. Referred to Subcommittee on Health.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 2513 **Mar. 12, 1981**

MR. STOKES

To amend title XIX of the Social Security Act to require State medicaid programs to provide grants to certain financially distressed hospitals and community health centers which provide uncompensated care and which would otherwise be closed, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Mar. 18, 1981. Referred to Subcommittee on Health.

H.R. 2515 **Mar. 13, 1981**

MR. EVANS OF IOWA, MR. BARNARD, MR. BEDELL, MR. EMERSON, MR. JEFFRIES, MR. KOGOVSEK, MR. STANGELAND, MR. WEBER OF MINNESOTA, AND MR. GILMAN

To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2516 **Mar. 13, 1981**

MR. FRANK

To extend for two years the existing suspension of duty on wood excelsior.

Mar. 18, 1981. Referred to Subcommittee on Trade.
Mar. 26, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. No objection report received from Department of State.
June 1, 1981. Informative report received from the U.S. International Trade Commission.
June 25, 1981. No objection report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2525 **Mar. 17, 1981**

MR. HEFTEL OF HAWAII, MR. FORD OF TENNESSEE, AND MR. FOWLER

To amend the Internal Revenue Code of 1954 to encourage investment and economic growth by providing a simplified first-year capital cost recovery method.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2531 **(See H.R. 416 for identical bills.)** **Mar. 17, 1981**

MR. DERWINSKI

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Mar. 20, 1981. Referred to Subcommittee on Social Security.

H.R. 2533 **Mar. 17, 1981**

MR. FIELDS, MR. LAGOMARSINO, MR. ARCHER, MR. LEWIS, MR. FINDLEY, MR. SOLOMON, MR. LOTT, MR. DAUB, MR. SAM B. HALL, JR., MR. WILSON, MR. DANIEL B. CRANE, MR. BURGENER, MR. GOODLING, MR. JAMES K. COYNE, MR. STENHOLM, MR. EVANS OF GEORGIA, MR. GINGRICH, MR. MCEWEN, MR. BROWN OF COLORADO, MR. LEBOUTILLIER, MR. MCCOLLUM, MR. NAPIER, MR. MYERS, MR. DORNAN OF CALIFORNIA, MR. GUNDERSON, MR. TRIBLE, MR. WHITTAKER, MR. FORSYTHE, AND MR. CLAUSEN

To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2539 **Mar. 17, 1981**

MR. FRENZEL, MR. HEFTEL OF HAWAII, AND MR. MCCLOSKEY

To amend the Internal Revenue Code of 1954 to increase the amount of the deduction allowable for certain moving expenses.

(Superseded by H.R. 3743)

H.R. 2540 **Mar. 17, 1981**

MR. GIBBONS

To authorize appropriations for the United States International Trade Commission, the United States Customs Service, and the Office of the United States Trade Representative for fiscal year 1982, and for other purposes.

Jan. 22, 1981. Executive Communication 353.
Jan. 23, 1981. Executive Communication 379.
Feb. 24, 1981. Executive Communication 599.
Feb. 26 & Mar. 11, 1981. Hearing held.
Mar. 17, 1981. Referred to Subcommittee on Trade.
Mar. 19, 1981. Subcommittee on Trade reported to full Committee.
Apr. 8, 1981. Ordered reported amended.
Apr. 10, 1981. Reported to House amended. H.Rept. 97-21.
June 2, 1981. Passed the House by a voice vote. (Brought up under suspension of the rule.)

(See P.L. 97-446 (H.R. 4566) for related action.)

(See P.L. 97-456 (H.R. 6094) for related action.)

H.R. 2543 **Mar. 17, 1981**

MR. JEFFORDS, MR. DOWNEY, MR. PEPPER, MR. LAGOMARSINO, MR. GORE, MR. SHUMWAY, MR. IRELAND, MR. BEILENSON, MR. RUDD, MR. GOLDWATER, MR. WHITEHURST, MR. BUTLER, MR. BEDELL, MR. EDGAR, MR. MOFFETT, MR. ERLENBORN, MR. AKAKA, MR. FRANK, MR. EVANS OF IOWA, MR. BROWN OF OHIO, MR. SOLOMON, MR. LOTT, MR. NEAL, MR. COLLINS OF TEXAS, MR. HAMILTON, MR. TAUKE, MR. BAFALIS, MR. SENSENBRENNER, MR. BETHUNE, MR. FORSYTHE, MR. BEARD, MR. PASHAYAN, MR. KOGOVSEK, MR. FISH, MR. DAUB, MR. GRAY, MR. MARRIOTT, MR. MILLER OF OHIO, MR. DASCHLE, MR. SEIBERLING, MR. GINGRICH, MR. OTTINGER, MR. ROBERT W. DANIEL, JR., MR. DYSON, MR. FAZIO, MR. ERDAHL, MR. BENEDICT, MR. LAFALCE, MR. GUARINI, MR. ECKART, MR. MOORHEAD, MR. WEBER OF MINNESOTA, MR. GRAMM, MR. LOWERY OF CALIFORNIA, MR. SYNAR, MR. STANGELAND, MR. JAMES K. COYNE, MRS. ROUKEMA, MR. ROE, MR. MCCOLLUM, MR. LEBOUTILLIER, MR. PETRI, MR. SMITH OF PENNSYLVANIA, MR. WALKER, MR. WON PAT, MS. FENWICK, MR. MCGRATH, MR. WOLF, MR. SMITH OF NEW JERSEY, MR. MADIGAN, MR. LANTOS, MR. HORTON, MR. PORTER, MR. DUNCAN, MR. CLAUSEN, MR. HUGHES, MR. KRAMER, MR. YATRON, MR. PANETTA, MR. GRISHAM, MRS. MARTIN OF ILLINOIS, MR. VENTO, MR. HANSEN OF UTAH, MR. FRENZEL, MR. MCEWEN, MR. LUNDINE, MR. LUNGREN, MR. GUNDERSON, MR. CORCORAN, MR. ROBINSON, MR. PATTERSON, MR. RINALDO, MR. SIMON, MS. OAKAR, MR. PEASE, MR. GARCIA, MR. HEFTEL OF HAWAII, AND MR. BARNARD

To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

(Also referred to Judiciary, Government Operations, and Education and Labor Committees.)

Mar. 25, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

H.R. 2548 **Mar. 17, 1981**

MR. LAFALCE, MR. SEIBERLING, AND MR. WOLPE

To amend the Internal Revenue Code of 1954 to allow taxpayers to contribute $2,000 a year to certain retirement savings plans (in addition to the amount allowed as a deduction) without incurring liability for excess contributions tax, and to provide incentives for retirement savings by increasing the maximum amount of annual deduction allowable for deposits into individual retirement accounts and by permitting active participants in employer plans to establish such accounts.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2551 **Mar. 17, 1981**

MR. MURTHA

To provide for an alternative amortization period for pollution control facilities.

H.R. 2552 (See H.R. 1823 for identical bills.) **Mar. 17, 1981**

MR. MURTHA

To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

Mar. 19, 1981. Referred to Subcommittee on Trade.

H.R. 2554 **Mar. 17, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to provide that property may be levied upon for the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 2555 **Mar. 17, 1981**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to authorize the payment of attorney's fees to taxpayers who prevail in tax litigation.

Mar. 24, 1981. Referred to Subcommittee on Select Revenue Measures.
Sept. 28, 1981. Hearing held.

(For further action see H.R. 3262.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 2557 **Mar. 17, 1981**

MR. STARK

To amend the Internal Revenue Code of 1954 to provide that certain moves of sports franchises will be treated as sales.

Apr. 10, 1981. Referred to Subcommittee on Select Revenue Measures.
May 1, 1981. Hearing held.

H.R. 2558 **Mar. 17, 1981**

MR. STARK

To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for certain per diem received by State legislators.

Mar. 31, 1981. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2560 **Mar. 17, 1981**

MR. TAUKE AND MR. SMITH OF NEW JERSEY

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2563 **Mar. 17, 1981**

MR. WILSON

Relating to the tariff treatment of certain ceramic insulators used in spark plugs.

Mar. 20, 1981. Referred to Subcommittee on Trade.
Mar. 26, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 26, 1981. Informative report received from the U.S. International Trade Commission.
June 23, 1981. Adverse, unless amended as suggested, report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2566 **Mar. 17, 1981**

MR. BLANCHARD, MR. BETHUNE, MR. WILLIAM J. COYNE, MR. D'AMOURS, MR. FAUNTROY, MR. GARCIA, MR. MCKINNEY, MS. OAKAR, MR. PARRIS, MRS. ROUKEMA, MR. ST GERMAIN, MR. SHUMWAY, AND MR. VENTO

To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 2567 **Mar. 17, 1981**

MR. CORCORAN, MR. MICHEL, MR. MADIGAN, MR. RAILSBACK, AND MR. SIMON

Relating to the treatment of certain rentals of farm and business real property for purposes of section 2032A of the Internal Revenue Code of 1954.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2568 **Mar. 17, 1981**

MR. GIBBONS

To provide that certain administration expenses incurred in carrying out the Social Security Act will be paid from general revenue funds rather than from the trust funds established in title II and part A of title XVIII of the Social Security Act.

Mar. 23, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 2581 **Mar. 18, 1981**

MR. CARNEY

To amend the Internal Revenue Code of 1954 to partially exclude interest earned in savings institutions from the gross income of certain taxpayers.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2583 **Mar. 18, 1981**

MR. CONABLE, MR. GREEN, AND MR. LUNDINE

To amend the Internal Revenue Code of 1954 to provide transitional rules for estate and gift tax treatment of disclaimers of property interests created by transfers before November 15, 1958.

H.R. 2586 — **Mar. 18, 1981**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to provide a deduction for funeral expenses paid by the spouse or other relative of the decedent.

H.R. 2587 — **Mar. 18, 1981**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to provide a tax credit for expenditures for multifuel heating systems.

H.R. 2588 — **Mar. 18, 1981**

MR. EDGAR, MR. SCHEUER, MR. MURPHY, MR. CONYERS, MR. BARNES, MS. MIKULSKI, MR. FRANK, MR. EDWARDS OF CALIFORNIA, MR. FARY, MR. FAZIO, MR. PEPPER, MR. FITHIAN, MR. STOKES, MR. WYDEN, MR. MITCHELL OF MARYLAND, MR. WOLPE, MR. BRODHEAD, MR. DORNAN OF CALIFORNIA, MR. BENJAMIN, MR. BEDELL, MR. AUCOIN, MR. MOAKLEY, MR. VENTO, MR. OBERSTAR, MR. WIRTH, MR. WHITEHURST, MR. PATTERSON, AND MR. OTTINGER

To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

Apr. 24, 1981. Reports requested from Departments of Treasury and Energy.

H.R. 2595 — **Mar. 18, 1981**

MR. HOWARD

To amend title XVIII of the Social Security Act to permit payment under the medicare program for certain types of foot care.

(Also referred to Energy and Commerce Committee.)

Mar. 20, 1981. Referred to Subcommittee on Health.

H.R. 2597 — **Mar. 18, 1981**

MR. JONES OF OKLAHOMA, MR. CONABLE, MR. GUARINI, MR. HYDE, MR. ROEMER, MR. BAILEY OF PENNSYLVANIA, MR. MONTGOMERY, MR. COLLINS OF TEXAS, MR. SYNAR, MR. BRINKLEY, MR. WINN, MR. MCCURDY, MR. DANIEL B. CRANE, MR. DAUB, MR. ARCHER, MR. BARNARD, MR. BEDELL, MR. CLINGER, MR. COURTER, MR. ROBERT W. DANIEL, JR., MR. FRANK, MR. GREGG, MR. HANSEN OF IDAHO, MR. HATCHER, MR. HILER, MR. HORTON, MR. KEMP, MR. LAFALCE, MR. LAGOMARSINO, MR. MADIGAN, MR. MARRIOTT, MR. PARRIS, MR. ROBERTS OF SOUTH DAKOTA, MR. PEPPER, MR. RUDD, MR. SOLOMON, MR. SMITH OF NEW JERSEY, MR. WILSON, MR. WOLF, MR. YOUNG OF ALASKA, MR. HEFTEL OF HAWAII, MR. BINGHAM, MR. DOUGHERTY, MR. EDGAR, MS. FERRARO, MR. GILMAN, MR. HOYER, MR. RITTER, MR. BEREUTER, MR. ROE, MR. OBERSTAR, MR. FISH, MR. TAYLOR, MR. SKELTON, MR. CAMPBELL, MR. KILDEE, MR. CORCORAN, MR. KOGOVSEK, MR. DE LA GARZA, MS. OAKAR, MR. TAUKE, AND MR. DUNCAN

To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures. Mar. 16, 1982. Hearing held.

(See. P.L. 97-248 (H.R. 4961) for related action.)

H.R. 2598 — **Mar. 18, 1981**

MR. LEHMAN

To amend title XVIII of the Social Security Act to eliminate all the deductibles, coinsurance, and time limitations presently applicable to benefits thereunder; to eliminate medicare taxes as the method of financing hospital insurance benefits and premium payments as the method of financing supplementary medical insurance benefits (so that all benefits under such title will be financed from general revenues); to provide payment for eye care, dental care, hearing aids, prescription drugs, prosthetics, one physical checkup a year, preventive care, diagnosis of breast cancer, services of registered nurses, and certain other items not now covered; and to provide for the administrative and judicial review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

(Also referred to Energy and Commerce Committee.)

Mar. 24, 1981. Referred to Subcommittee on Health.

H.R. 2601 — **Mar. 18, 1981**

MR. LUJAN

To amend the Internal Revenue Code of 1954 to allow individuals certain credits against income tax for certain expenses for education and a deduction from gross income for certain contributions to qualified higher education funds, and for other purposes.

H.R. 2602 **Mar. 18, 1981**

MR. LUJAN

To reduce unemployment by providing that unemployment insurance funds may be used pursuant to State laws establishing programs for payment to employers who hire the unemployed.

Mar. 23, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

H.R. 2605 **Mar. 18, 1981**

MR. MATSUI, MR. ROUSSELOT, MR. PATTERSON, MR. GIBBONS, MR. JEFFRIES, MR. SHELBY, MR. GUNDERSON, MR. BAILEY OF MISSOURI, MR. LEE, MR. MITCHELL OF NEW YORK, MR. RICHMOND, MR. LEBOUTILLIER, MR. KRAMER, MR. VOLKMER, MR. FOGLIETTA, MR. BARNES, MR. DYSON, MRS. BOGGS, MR. MOTTL, AND MR. AKAKA

To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

Mar. 31, 1981. Referred to Subcommittee on Select Revenue Measures. June 23, 1981. Hearing held.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2609 **Mar. 18, 1981**

MR. PATTERSON

To amend the Internal Revenue Code of 1954 to exempt from the excise tax on the sale of motor vehicles certain wind deflectors designed to be mounted on the front of a truck cargo container.

H.R. 2610 **Mar. 18, 1981**

MR. PATTERSON

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the amount of the personal exemption and in the individual tax rates.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2611 **(See H.R. 266 for identical bills.)** **Mar. 18, 1981**

MR. PATTERSON

To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

Mar. 20, 1981. Referred to Subcommittee on Social Security.

H.R. 2617 **Mar. 18, 1981**

MR. SANTINI, MR. BROOKS, MR. BUTLER, MR. DANIEL B. CRANE, MR. FROST, MR. GEJDENSON, MR. JOHNSTON, MR. KOGOVSEK, MR. LEE, MR. MOTTL, MR. MURPHY, MR. PEPPER, MR. ROE, MR. SENSENBRENNER, MR. WON PAT, MR. YOUNG OF ALASKA, MR. BEDELL, MRS. CHISHOLM, MR. NEAL, MR. OTTINGER, MR. MAZZOLI, AND MR. WOLPE

To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2618 **Mar. 18, 1981**

MR. SHELBY, MR. CORCORAN, MR. HANCE, MR. BENEDICT, MR. GRAMM, MR. HUBBARD, MR. BEVILL, MR. STUMP, MR. DERWINSKI, MR. JEFFRIES, MR. MCCLORY, AND MR. COLLINS OF TEXAS

To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.

(Also referred to Energy and Commerce Committee.)

H.R. 2620 **Mar. 18, 1981**

MR. WYLIE

To amend title II of the Social Security Act to eliminate the offset against social security benefits which is presently imposed in the case of spouses and surviving spouses receiving certain Government pensions.

Mar. 24, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 3081 Mr. Guarini

H.R. 2630 **Mar. 19, 1981**

MR. BAFALIS, MR. MARLENEE, AND MR. SENSENBRENNER

Entitled "Tax Credit for the Elderly Improvement Amendments of 1981".

Identical with

H.R. 4197 Mr. Hammerschmidt

H.R. 2634 **Mar. 19, 1981**

MRS. FIEDLER

To amend the Internal Revenue Code of 1954 to exclude from gross income certain amounts of the military compensation of members of Active or Reserve components of the Armed Forces of the United States.

H.R. 2638 **Mar. 19, 1981**

MR. GINGRICH

To provide mandatory social security coverage for Members of Congress.

Mar. 23, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 3625 Mr. Hertel

H.R. 2639 **Mar. 19, 1981**

MR. GREEN, MR. HORTON, MR. VENTO, MR. ZEFERETTI, MR. ADDABBO, MR. BONKER, MR. FORSYTHE, MR. SCHEUER, MR. STARK, MR. BENJAMIN, MR. ROE, MR. YATRON, MR. SIMON, MR. ROSENTHAL, MR. IRELAND, MR. SCHUMER, MR. MURPHY, MR. BAFALIS, MR. SOLARZ, MR. BURGENER, MR. FAZIO, MR. MARKEY, MR. COTTER, MR. FISH, MR. CORCORAN, MR. CORRADA, MR. BINGHAM, MR. RICHMOND, MR. GUARINI, MR. STOKES, MR. HUGHES, MR. CROCKETT, AND MR. PEPPER

To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

(Also referred to Energy and Commerce, Foreign Affairs, Judiciary, and Post Office and Civil Service Committees.)

(Superseded by H.R. 4325)

Mar. 26, 1981. Referred to Subcommittee on Trade.

H.R. 2640 **Mar. 19, 1981**

MR. HEFTEL OF HAWAII, MR. OTTINGER, MR. MARTIN OF NORTH CAROLINA, MR. ROUSSELOT, MR. DOWNEY, MR. JEFFORDS, MR. STUDDS, MR. SAWYER, MR. EVANS OF GEORGIA, MR. MURPHY, MR. FAZIO, MR. GEJDENSON, MR. NEAL, MR. YATRON, MR. WOLPE, MR. DIXON OF CALIFORNIA, MR. MAVROULES, MR. LAFALCE, MR. SEIBERLING, MRS. SCHNEIDER, MR. WATKINS, MR. MCCURDY, MR. LOEFFLER, MR. FISH, MR. MARKEY, MR. MATSUI, MR. MINETA, MR. HUGHES, MR. MITCHELL OF NEW YORK, MR. FORSYTHE, MR. WON PAT, MR. COELHO, MR. WEBER OF MINNESOTA, MR. BEDELL, MR. BLANCHARD, MR. BAILEY OF PENNSYLVANIA, AND MR. TAUKE

To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2641 **Mar. 19, 1981**

MR. LAFALCE

To revise the trigger provisions of the Federal-State extended unemployment compensation program.

Mar. 24, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 2643 **Mar. 19, 1982**

See Bills and Resolutions before other Committees.

H.R. 2647 **Mar. 19, 1981**

MR. SCHULZE

To amend the Internal Revenue Code of 1954 to equalize the dollar amounts of income tax withholding on gambling winnings from horseracing, State-conducted lotteries, and certain other wagers.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures. Mar. 16, 1982. Hearing held.

H.R. 2648 **Mar. 19, 1981**

MR. VOLKMER

To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes.

(See P.L. 97-34 (H.R. 4242) for related action.)

11-054 O - 83 - 15

H.R. 2775 **Mar. 23, 1981**

MR. FRENZEL, MR. HOLLAND, MR. PERKINS, MR. ERLENBORN, AND MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to clarify provisions prohibiting discrimination in vesting standards under plans governing qualified trusts, and for other purposes.

H.R. 2783 **Mar. 24, 1981**

MR. BEDELL, MR. BUTLER, MR. KOGOVSEK, MR. BAFALIS, MR. PANETTA, MR. BARNARD, MR. MARLENEE, MR. RAILSBACK, MR. ROBERT W. DANIEL, JR., MR. BEREUTER, MR. NEAL, MR. DORGAN OF NORTH DAKOTA, MR. SIMON, MR. MINETA, MR. ERDAHL, MR. FITHIAN, AND MR. SAWYER

To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2786 **Mar. 24, 1981**

MR. PHILIP M. CRANE

To suspend for three years the duty on P-Chlor Meta Cresol (CAS 59-50-7).

Mar. 30, 1981. Referred to Subcommittee on Trade.
Apr. 15, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
May 7, 1981. No objection report received from Department of State.
June 10, 1981. Informative report received from the U.S. International Trade Commission.
June 23, 1981. No objection report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 2787 **(See H.R. 167 for identical bills.)** **Mar. 24, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2793 **Mar. 24, 1981**

MR. GILMAN, MR. SOLARZ, MR. AKAKA, MR. ALBOSTA, MR. ASPIN, MR. AUCOIN, MR. BARNES, MR. BEDELL, MR. BEILENSON, MR. BONIOR OF MICHIGAN, MRS. BOUQUARD, MR. BRODHEAD, MR. BROWN OF CALIFORNIA, MR. CLAY, MR. CLINGER, MRS. COLLINS OF ILLINOIS, MR. DASCHLE, MR. DIXON, MR. DORGAN OF NORTH DAKOTA, MR. DOWNEY, MR. DYMALLY, MR. EDWARDS OF CALIFORNIA, MR. ERDAHL, MR. ERTEL, MR. FASCELL, MR. FARY, MR. FAZIO, MR. FINDLEY, MR. FOGLIETTA, MR. FORSYTHE, MR. FRANK, MR. FRENZEL, MR. GORE, MR. GREEN, MR. HEFTEL OF HAWAII, MR. HOLLENBECK, MR. HOWARD, MR. HUGHES, MR. JACOBS, MR. JEFFORDS, MR. KASTENMEIER, MR. KILDEE, MR. LAFALCE, MR. LEHMAN, MR. LUNDINE, MR. MCCLOSKEY, MR. MCHUGH, MR. MAZZOLI, MR. MITCHELL OF MARYLAND, MR. MITCHELL OF NEW YORK, MR. MOLINARI, MR. NOWAK, MS. OAKAR, MR. OBERSTAR, MR. OTTINGER, MR. PANETTA, MR. PEPPER, MR. PEYSER, MR. RAHALL, MR. RANGEL, MR. RICHMOND, MR. ROSENTHAL, MR. ROYBAL, MR. SABO, MRS. SCHROEDER, MR. SEIBERLING, MR. SIMON, MR. STARK, MR. STUDDS, MR. WEAVER, MR. WIRTH, MR. WOLPE, MR. YATRON, MR. WAXMAN, MR. TRAXLER, MR. DELLUMS, MR. FOWLER, MR. WASHINGTON, MR. RAILSBACK, MR. BLANCHARD, MR. DWYER, MR. LOWRY OF WASHINGTON, MR. CONABLE, MR. D'AMOURS, MR. DENARDIS, MR. SCHUMER, MR. EDGAR, MR. FAUNTROY, AND MR. LELAND

To help eliminate world hunger and malnutrition and promote global security.

(Also referred to Foreign Affairs, and Banking, Finance and Urban Affairs Committees.)

Mar. 30, 1981. Referred to Subcommittee on Trade.

H.R. 2795 **Mar. 24, 1981**

MR. GREEN, MR. STANTON OF OHIO, MR. PRITCHARD, MR. MCCLOSKEY, MR. WHITEHURST, MR. FORSYTHE, AND MR. MARTIN OF NORTH CAROLINA

To amend title II of the Social Security Act to improve the long range financing of the old-age, survivors, and disability insurance program by gradually increasing the minimum retirement age (for unreduced benefits) from 65 to 68.

Mar. 30, 1981. Referred to Subcommittee on Social Security.

H.R. 2796 **Mar. 24, 1981**

MR. HANCE, MR. ANTHONY, MR. ENGLISH, AND MR. SYNAR

To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2797 **Mar. 24, 1981**

MR. JONES OF OKLAHOMA, MR. FRENZEL, MR. BAFALIS, MR. BARNARD, MR. FORSYTHE, MR. FROST, MR. GLICKMAN, MR. LAFALCE, MR. LAGOMARSINO, MR. LOTT, MR. LUNGREN, MR. MCCLOSKEY, MR. MATSUI, MR. MOTTL, MR. NEAL, MR. PANETTA, MR. PRITCHARD, MR. ROUSSELOT, MR. WHITEHURST, MR. WHITTAKER, MR. WILSON, MR. WINN, AND MR. WON PAT

To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2798 **Mar. 24, 1981**

MR. NEAL

To amend the Internal Revenue Code of 1954 to eliminate percentage depletion in the case of domestic crude oil.

H.R. 2808 **Mar. 24, 1981**

MR. WEAVER

To amend the Internal Revenue Code of 1954 to eliminate the requirement that unemployment benefits be reduced by the amount of certain retirement benefits.

Mar. 26, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
Oct. 28, 1981. Hearing held.

H.R. 2815 **Mar. 25, 1981**

MR. CONABLE

To amend the Internal Revenue Code of 1954 to allow certain employees covered by employer retirement plans a deduction for contributions to such plans or to individual retirement plans.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2816 **Mar. 25, 1981**

MR. CONTE

To amend the Internal Revenue Code of 1954 to provide tax relief for that portion of the cost of electricity used for residential purposes which is attributable to costs incurred by the utility for residual fuel oil.

H.R. 2822 **Mar. 25, 1981**

MR. DONNELLY, MR. MOAKLEY, MR. LAGOMARSINO, MR. WHITEHURST, MR. BAILEY OF PENNSYLVANIA, MR. LIVINGSTON, MR. PEPPER, MR. GRAY, AND MR. STOKES

To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 2823 **(See H.R. 444 for identical bills.)** **Mar. 25, 1981**

MR. DOWNEY, AND MR. AU COIN

To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

(Superseded by H.R. 6662.)

H.R. 2824 **Mar. 25, 1981**

MR. DREIER, MR. HUNTER, MR. LAGOMARSINO, MR. PEPPER, MR. COLLINS OF TEXAS, MR. BURGENER, AND MR. HANSEN OF UTAH

To amend the Internal Revenue Code of 1954 to increase to $750 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2830 **Mar. 25, 1981**

MR. ERTEL AND MR. SIMON

To impose restrictions on any extension of credit which is made by any person for the purpose of financing the purchase of an automobile which is principally assembled in Japan.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 2833 **Mar. 25, 1981**

MRS. FENWICK, MR. BEDELL, MR. BONIOR OF MICHIGAN, MRS. BOUQUARD, MR. BUTLER, MRS. CHISHOLM, MR. CORCORAN, MR. CORRADA, MR. COURTER, MR. CROCKETT, MR. DONNELLY, MR. DORNAN OF CALIFORNIA, MR. DUNCAN OF TENNESSEE, MR. DWYER, MR. ERDAHL, MR. FISH, MR. FORSYTHE, MR. GREEN, MR. HUGHES, MR. JEFFORDS, MR. KOGOVSEK, MR. LAFALCE, MR. MCCLOSKEY, MR. MITCHELL OF NEW YORK, MR. MITCHELL OF MARYLAND, MR. MOTTL, MR. OTTINGER, MR. PETRI, MR. PORTER, MR. PRITCHARD, MR. ROE, MR. SABO, MR. SAWYER, MR. SCHEUER, MR. SHUMWAY, MR. SIMON, MR. STOKES, MR. TAUKE, MR. WEISS, MR. WHITEHURST, MR. WIRTH, MR. WON PAT, MR. YOUNG OF ALASKA, MR. ZABLOCKI, MR. HALL OF OHIO, MR. DAVIS, MR. CHAPPELL, MR. BLANCHARD, MR. RICHMOND, MR. DUNN, MR. WOLPE, MR. SAVAGE, MR. GLICKMAN, AND MR. GOODLING

To provide alternatives to institutionalization.

(Also referred to Energy and Commerce Committee.)

Mar. 30, 1981. Referred to Subcommittee on Health.

H.R. 2834 **Mar. 25, 1981**

MR. GEPHARDT

To amend the Internal Revenue Code of 1954 to treat as public charities certain organizations which operate libraries.

June 24, 1981. Report requested from Department of the Treasury.

H.R. 2835 **Mar. 25, 1981**

MR. GREEN, MR. RICHMOND, MR. PRITCHARD, MR. MCCLOSKEY, MR. IRELAND, MRS. FENWICK, MR. PEPPER, MR. JEFFORDS, MR. HORTON, MR. WYDEN, MR. DWYER, MR. OTTINGER, MR. CLAY, MR. MCCURDY, MR. PEYSER, MR. WEISS, MR. WHITEHURST, MR. ERLENBORN, MR. MCCLORY, MR. BURGENER, MR. ADDABBO, MR. COELHO, MR. LAFALCE, MR. LEHMAN, MR. AKAKA, MR. FISH, MR. MCKINNEY, MR. DASCHLE, MR. STOKES, MR. EVANS OF DELAWARE, MR. SAVAGE, MR. JAMES K. COYNE, MR. CROCKETT, MR. WAXMAN, AND MR. CONYERS

To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2837 **Mar. 25, 1981**

MR. HOLLAND AND MR. BAILEY OF MISSOURI

Relating to the tax treatment of certain transactions involving automobiles and trucks entered into before January 1, 1981.

H.R. 2838 **Mar. 25, 1981**

MR. HOLLAND AND MR. MARTIN OF NORTH CAROLINA

To amend the Internal Revenue Code of 1954 to provide for increased investment by individuals through a tax-deferred rollover account.

H.R. 2853 **Mar. 25, 1981**

MR. RANGEL

To amend the Internal Revenue Code of 1954 to increase the amount of the earned income credit.

H.R. 2854 **Mar. 25, 1981**

MR. RANGEL

To amend the Internal Revenue Code of 1954 to increase the amount of the zero bracket amount.

H.R. 2858 **Mar. 25, 1981**

MR. STANGELAND, MR. MCEWEN, AND MR. EVANS OF IOWA

To exclude from gross income, for purposes of Federal income tax, interest paid to sellers of agricultural land purchased with loans made by such sellers to certain farmers and ranchers and insured under the Consolidated Farm and Rural Development Act.

H.R. 2859 **Mar. 25, 1981**

MR. STARK, MR. MITCHELL OF MARYLAND, MR. FROST, MR. BAFALIS, MR. PORTER, MR. JENKINS, MR. STOKES, MR. OTTINGER, MR. DE LUGO, MR. RICHMOND, MR. DORNAN OF CALIFORNIA, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 2860 **Mar. 25, 1981**

MR. STARK

To amend the Internal Revenue Code of 1954 with respect to the limitation on the acceleration of the accrual of taxes.

Sept. 24, 1981. Referred to Subcommittee on Select Revenue Measures. Oct. 19, 1981. Hearing held.

(Embodied in H.R. 4961.)

H.R. 2861 **Mar. 25, 1981**

MR. TAUKE, MR. CLAY, MR. LUNGREN, MR. BURGENER, MR. BEDELL, AND MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to phase in over a 3-year period a $300 increase in the amount of interest and dividends each individual may exclude from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2862 **Mar. 25, 1981**

MR. WEISS AND MR. HORTON

To amend the Internal Revenue Code of 1954 to increase to $1,000 the amount of interest paid by financial institutions which may be excluded from gross income by individuals and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with

H.R. 3733 Mr. Weiss

H.R. 2868 **Mar. 25, 1981**

MR. SIMON

To amend the Internal Revenue Code of 1954 to provide a credit for contributions to institutions of higher education for international business studies.

H.R. 2880 **Mar. 26, 1981**

MR. CONABLE AND MR. BLILEY

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the National Trigger for Extended Compensation, change the State Trigger, provide for a qualifying requirement, and for other purposes.

Mar. 12, 1981. Executive Communication 788.
Mar. 30, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 2882 **Mar. 26, 1981**

MR. ERLENBORN AND MR. FRENZEL

To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2883 **Mar. 26, 1981**

MR. EVANS OF INDIANA, MR. SMITH OF NEW JERSEY, MR. BAFALIS, MR. PANETTA, MR. FORSYTHE, MR. JONES OF NORTH CAROLINA, MR. HOLLAND, MR. WINN, MR. RAILSBACK, MR. MCEWEN, MR. LENT, MR. QUILLEN, MR. ST GERMAIN, MR. FOUNTAIN, MR. SMITH OF ALABAMA, MR. DUNCAN, MR. WON PAT, MR. COELHO, MR. WALKER, MR. VENTO, MR. DYSON, MR. WEBER OF MINNESOTA, MR. SIMON, MR. MURPHY, MR. SCHEUER, MR. PETRI, MR. DOWNEY, MR. SOLOMON, MR. HUGHES, MR. OTTINGER, MR. GINGRICH, MR. BAILEY OF PENNSYLVANIA, MR. LAFALCE, MR. WILLIAMS OF OHIO, MR. NEAL, MR. TAUKE, MR. WHITEHURST, MR. MILLER OF OHIO, MR. RUDD, MR. JOHN L. BURTON, MR. BEDELL, MR. ROEMER, MR. ROE, MR. LUNDINE, AND MR. MARTIN OF NEW YORK

To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 2885 **Mar. 26, 1981**

MR. GILMAN

To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for retirement savings, to allow such deduction to individuals covered by employer pension plans, and to provide for inflation adjustments in the limitations on such deduction.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2889 **Mar. 26, 1981**

MR. LOEFFLER, MR. ROUSSELOT, MR. STENHOLM, MR. HANCE, MR. SKEEN, MR. CHENEY, MR. LEATH OF TEXAS, MR. MARLENEE, MR. PASHAYAN, MR. FAZIO, MR. HANSEN OF IDAHO, AND MR. CRAIG

To impose quantitative restrictions on the importation of lamb meat.

Mar. 30, 1981. Referred to Subcommittee on Trade.
May 1, 1981. Reports requested from Departments of State, Treasury, Commerce, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
June 16, 1981. Adverse report received from Department of Agriculture.
June 23, 1981. Adverse report received from Department of Commerce.
June 25, 1981. Informative report received from the U.S. International Trade Commission.

H.R. 2890 **(See H.R. 178 for identical bills.)** **Mar. 26, 1981**

MR. MCGRATH

To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 2898 — **Mar. 26, 1981**

MR. SHELBY AND MR. GRAMM

To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which is excluded from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2899 — **Mar. 26, 1981**

MR. SOLOMON, MRS. HOLT, AND MR. RINALDO

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

Identical with

H.R. 3665	Mr. Ashbrook
H.R. 3860	Mr. LeBoutillier
H.R. 5796	Mr. Minish

H.R. 2906 — **Mar. 30, 1981**

MR. EVANS OF IOWA AND MR. STANGELAND

To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2913 — **Mar. 30, 1981**

MR. SAWYER

To amend the Internal Revenue Code of 1954 to increase the number of taxable years to which a net operating loss may be carried back.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2922 — **Mar. 31, 1981**

MR. CONABLE, MR. VANDER JAGT, AND MR. FRENZEL

To amend the Trade Act of 1974 to provide for changes in adjustment assistance for workers and for other purposes.

Mar. 31, 1981. Executive Communication 962.
Mar. 30 & 31, 1981. Hearings held on subject matter.
Apr. 2, 1981. Referred to Subcommittee on Trade.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 2923 — **Mar. 31, 1981**

MR. DORGAN OF NORTH DAKOTA AND MR. GEJDENSON

To amend the Internal Revenue Code of 1954 to allow each individual to exclude $1,000 of interest on savings deposits.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2925 — **Mar. 31, 1981**

MR. DUNCAN OF TENNESSEE AND MR. SEIBERLING

To amend the Internal Revenue Code of 1954 to adjust the time for payment of manufacturers excise tax on tires, tubes, and tread rubber.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 2927 — **(See H.R. 334 for identical bills.)** — **Mar. 31, 1981**

MR. FUQUA

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in banks and certain other savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2928 — **Mar. 31, 1981**

MR. GIBBONS

To prohibit the importation into the United States of pistols and revolvers and parts thereof.

Apr. 2, 1981. Referred to Subcommittee on Trade.
Apr. 15, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, and the U.S. Trade Representative.
July 14, 1981. Voluntary, informative report received from the U.S. International Trade Commission.

H.R. 2929 — **Mar. 31, 1981**

MR. HAMILTON AND MR. JACOBS

To amend the Internal Revenue Code of 1954 to modify certain W-2 filing requirements.

H.R. 2930 **Mar. 31, 1981**

MR. HOWARD (BY REQUEST), MR. CLAUSEN, MR. MINETA, AND MR. SNYDER

To provide for the improvement of the Nation's airport and airway system, for the modification of airport and airway user taxes, and for other purposes.

(Also referred to Public Works and Transportation and Science and Technology Committees.)

Mar. 19, 1981. Executive Communication 916.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 2933 **Mar. 31, 1981**

MR. OTTINGER

To amend the Internal Revenue Code of 1954 to allow individuals to elect, in lieu of the deduction for charitable contributions, a credit against income tax for 50 percent of such contributions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2936 **Mar. 31, 1981**

MR. PICKLE, MR. EDWARDS OF OKLAHOMA, MR. GEPHARDT, MR. BAILEY OF PENNSYLVANIA, MR. WATKINS, MR. HILER, MR. GUARINI, MR. DUNCAN, MR. DWYER, MR. FOWLER, AND MR. SEIBERLING

To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

Sept. 28, 1982. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 2944 **Mar. 31, 1981**

MR. WON PAT

To amend the Internal Revenue Code of 1954 to provide that the pension plan reserves of a life insurance company shall include amounts allocable to certain trusts forming part of a pension, profit-sharing, or stock bonus plan all of the participants of which are residents of Guam.

Nov. 2, 1981. Report requested from Department of the Treasury.
Dec. 7, 1982. Adverse report received from Department of the Treasury.

H.R. 2946 **Apr. 1, 1981**

MR. ALEXANDER

To amend the Internal Revenue Code of 1954 to broaden the tax incentives for cogeneration equipment.

H.R. 2949 **Apr. 1, 1981**

MR. HEFTEL OF HAWAII, MR. ARCHER, MR. NOWAK, MR. DREIER, MR. FORD OF TENNESSEE, MR. MARRIOTT, MRS. SNOWE, MR. MOTTL, MR. FORSYTHE, MR. SAWYER, MR. FIELDS, MR. FRENZEL, MR. COLLINS OF TEXAS, MR. DE LUGO, MR. LAGOMARSINO, MR. PASHAYAN, MR. WYDEN, MR. GUARINI, MR. LEBOUTILLIER, MR. AKAKA, MR. IRELAND, MR. ROTH OF WISCONSIN, MR. HUTTO, MR. EDGAR, MR. KRAMER, MR. GUNDERSON, MR. SAVAGE, MR. KOGOVSEK, MR. SMITH OF NEW JERSEY, MR. COELHO, MR. ROE, MR. RICHMOND, MR. BENJAMIN, MR. WEBER OF MINNESOTA, MR. BAILEY OF PENNSYLVANIA, MR. SIMON, MR. BARNARD, MR. BAFALIS, MR. LAFALCE, MR. MCGRATH, MR. RITTER, MR. EVANS OF GEORGIA, MR. BEARD, MR. STOKES, MR. ECKART, MR. GRAY, MR. LUKEN, MR. LOWERY OF CALIFORNIA, MR. WOLPE, MR. GARCIA, MR. MORRISON, MR. TAUKE, MR. STANGELAND, AND MR. GEJDENSON

To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2950 **Apr. 1, 1981**

MR. RANGEL

To amend the Internal Revenue Code of 1954 to encourage investments and employment in economically depressed areas by providing tax credits for investments and employment in such areas, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2962 **Apr. 1, 1981**

MR. HOWARD (BY REQUEST) AND MR. CLAUSEN

To provide for the recovery of capital and operation and maintenance costs assignable to commercial waterway transportation for certain United States Army Corps of Engineers inland waterway projects.

(Also referred to Public Works and Transportation Committee.)

Mar. 26, 1981. Executive Communication 917.

H.R. 2965 **Apr. 1, 1981**

MR. NOWAK

To amend the Public Works and Economic Development Act of 1965 to target the assistance provided to special economic development and adjustment assistance, to amend the Small Business Investment Act of 1958 to authorize small business investment companies to provide additional credit for certain businesses located in distressed areas, to amend the Internal Revenue Code of 1954 to provide tax incentives for such businesses, and for other purposes.

(Also referred to Public Works and Transportation, Banking, Finance and Urban Affairs, Education and Labor, and Small Business Committees.)

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2968 **Apr. 1, 1981**

MR. PETRI, MR. LEWIS, MR. PORTER, MR. BARNARD, AND MRS. BOUQUARD

To amend the Internal Revenue Code of 1954 to encourage savings by allowing individuals to elect a credit against income tax for interest and dividends received, by increasing the maximum deduction for contributions to individual retirement plans, and by allowing the employees to deduct voluntary contributions to employer retirement plans, and to provide for the payment of bonus interest with respect to investments in individual retirement plans which have been held for more than 7 years.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 2973 **Apr. 1, 1981**

MR. SOLARZ, MR. MOTTL, MR. GINGRICH, MRS. COLLINS OF ILLINOIS, MR. CLAY, MR. FAZIO, MR. SIMON, MR. LEHMAN, MR. FOGLIETTA, MR. DOUGHERTY, MR. LENT, MR. WEISS, MR. CROCKETT, MR. FLORIO, MR. MITCHELL OF MARYLAND, MR. DIXON, MR. WASHINGTON, MR. CONYERS, MR. WAXMAN, MR. LANTOS, MR. NEAL, MR. SAVAGE, MR. STOKES, MR. ROE, MR. SCHEUER, AND MR. RATCHFORD

To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

Apr. 7, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 2981 **Apr. 2, 1981**

MR. CHAPPELL, MR. WYDEN, MR. PEPPER, MR. BENEDICT, MRS. HOLT, MR. ZEFERETTI, AND MR. HORTON

To repeal section 3402(q) of the Internal Revenue Code of 1954 which requires for income tax purposes, amounts to be withheld from certain gambling winnings.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures. Mar. 16, 1982. Hearing held.

H.R. 2982 **Apr. 2, 1981**

MR. COLEMAN, MR. ROBERTS OF KANSAS, MR. TAYLOR, AND MR. EMERSON

To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

H.R. 2987 **Apr. 2, 1981**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to allow individuals a refundable tax credit for certain amounts of the rent they pay on their principal residences which is attributable to real property taxes.

H.R. 2988 **Apr. 2, 1981**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of interest on savings deposits which may be used by the financial institution only for mortgages on owner-occupied residences.

H.R. 2993 **Apr. 2, 1981**

MR. HUGHES

To amend the Internal Revenue Code of 1954 to allow certain individuals who have attained age 65 or who are disabled a refundable tax credit for property taxes paid by them on their principal residences or for a certain portion of the rent they pay for their principal residences.

H.R. 2996 **(See H.R. 2417 for identical bills.)** **Apr. 2, 1981**

MR. MINISH, AND MR. PORTER

To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 3003 **Apr. 2, 1981**

MR. ROBERTS OF SOUTH DAKOTA, MR. BURGENER, MRS. SMITH OF NEBRASKA, MR. DAUB, MR. FORSYTHE, MR. JOHNSTON, MR. KINDNESS, MR. GINGRICH, MR. LEBOUTILLIER, MR. LAGOMARSINO, MR. MORRISON, MR. NAPIER, MR. PARRIS, MR. SOLOMON, MR. SILJANDER, MR. WILSON, MR. WHITTAKER, MR. ROBERT W. DANIEL, JR., MR. PATTERSON, MR. BARNARD, MR. DYSON, MR. LOWERY OF CALIFORNIA, AND MR. SMITH OF ALABAMA

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3004 **Apr. 2, 1981**

MR. ROUSSELOT, MR. CONABLE, MR. DUNCAN OF TENNESSEE, MR. ARCHER, MR. PHILIP M. CRANE, MR. FRENZEL, MR. MARTIN OF NORTH CAROLINA, MR. BAFALIS, MR. GRADISON, MR. MOORE, MR. LOTT, MR. WALKER, MR. COLLINS OF TEXAS, MR. GRISHAM, MR. KEMP, MR. LAGOMARSINO, MR. GINGRICH, AND MR. SHUMWAY

To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

Apr. 13, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3005 **Apr. 2, 1981**

MRS. SCHROEDER

To encourage States to provide unemployment benefits to certain partially unemployed workers.

Apr. 7, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3011 **Apr. 2, 1981**

MR. WHITTEN

To amend the Internal Revenue Code of 1954 to provide that the deduction for medical and dental expenses shall be allowable without regard to whether such expenses exceed certain percentages of the taxpayer's adjusted gross income and to provide that such deduction shall be allowable whether or not the taxpayer itemizes deductions.

Apr. 7, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3012 **Apr. 2, 1981**

MR. WHITTEN

To amend the Internal Revenue Code of 1954 with respect to the determination of whether certain charitable organizations are publicly supported.

H.R. 3019 **(See H.R. 485 for identical bills.)** **Apr. 6, 1981**

MR. HOWARD, MR. MITCHELL OF MARYLAND, MR. RODINO, MR. YATRON, MR. ROE, MRS. FENWICK, MR. GARCIA, MR. DWYER, MR. WEISS, MR. STOKES, AND MS. FERRARO

To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3029 **Apr. 6, 1981.**

MR. RINALDO

To amend the Internal Revenue Code of 1954 to increase to $500 the dividends which may be excluded from gross income of an individual.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3030 **Apr. 6, 1981**

MR. RINALDO

To amend the Internal Revenue Code of 1954 to treat certain charges for waste treatment services as deductible State or local taxes.

H.R. 3031 **Apr. 6, 1981**

MR. RINALDO, MR. HUBBARD, MR. PRITCHARD, MR. RAHALL, MR. YOUNG OF ALASKA, MR. CHAPPELL, MR. VANDER JAGT, MR. PEPPER, MR. BARNARD, AND MR. HANSEN OF IDAHO

To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.

Oct. 22, 1981. Report requested from Department of the Treasury.

H.R. 3032 **(See H.R. 46 for identical bills.)** **Apr. 6, 1981**

MR. RINALDO

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Apr. 9, 1981. Referred to Subcommittee on Social Security.

H.R. 3033 **Apr. 6, 1981**

MR. RINALDO

To amend the Tariff Schedules of the United States by repealing item 807.00 relating to certain articles assembled abroad from fabricated components which are products of the United States.

(See P.L. 97-446 (H.R. 4566) for related action.)

Apr. 7, 1981. Referred to Subcommittee on Trade.

H.R. 3034 **Apr. 6, 1981**

MR. RINALDO

To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

Apr. 9, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

Identical with

H.R. 6676 Mr. Roe

H.R. 3035 **Apr. 6, 1981**

MR. RINALDO, MR. MCCURDY, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to exclude each year $10,000 of pensions and annuities from the gross income of individuals who have attained age 65.

H.R. 3036 **Apr. 6, 1981**

MR. RINALDO

To amend the Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household a member of which is an individual who has attained the age of 65.

H.R. 3037 **Apr. 6, 1981**

MR. RINALDO

To amend the Trade Act of 1974 to make certain changes in procedures applicable to Presidential actions, to provide relief to United States industries from injuries caused by import competition, and for other purposes.

Apr. 7, 1981. Referred to Subcommittee on Trade.

H.R. 3044 **Apr. 7, 1981**

MR. ANDERSON, MR. LUNGREN, MR. MATSUI, AND MR. ROUSSELOT

To clarify the intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil windfall profit tax.

H.R. 3049 **Apr. 7, 1981**

MR. BIAGGI

To increase the interest exemption to $1,000 in the case of taxpayers who are not elderly, to exclude from gross income all interest in the case of taxpayers who are elderly, to make permanent the exemption of certain interest income from tax, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3050 **Apr. 7, 1981**

MR. EDWARDS OF CALIFORNIA, MR. COELHO, MR. DANIELSON, MR. FRANK, MR. GARCIA, MR. KOGOVSEK, MR. MINETA, MR. MITCHELL OF MARYLAND, MR. MURPHY, MR. PEPPER, MR. RICHMOND, AND MR. STUDDS

To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3051 **Apr. 7, 1981**

MR. BLANCHARD

To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide mandatory social security coverage for all Members of Congress and other employees in the legislative branch, and for all new employees of the United States (and its instrumentalities) outside of the legislative branch.

Apr. 20, 1981. Referred to Subcommittee on Social Security.

H.R. 3052 **Apr. 7, 1981**

MR. BLANCHARD

To amend title XVI of the Social Security Act to provide for a more complete exchange of information between the Secretary of Health and Human Services and the Immigration and Naturalization Service with respect to all aliens who are applicants for or recipients of supplemental security income benefits, and to amend section 212 of the Immigration and Nationality Act to provide for the exclusion from the United States of aliens who are determined by the Attorney General to be likely to receive such benefits within six months of their entry.

(Also referred to Judiciary Committee.)

Apr. 13, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 3055 **Apr. 7, 1981**

MR. CONABLE AND MR. D'AMOURS

To amend the Internal Revenue Code of 1954 to provide that meals furnished by employers to employees which are excluded from income shall not be subject to employment taxes.

Apr. 9, 1981. Referred to the Subcommittees on Social Security and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 3056 **Apr. 7, 1981**

MR. CONABLE AND MR. JENKINS

To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis.

H.R. 3061 **Apr. 7, 1981**

MR. DORNAN OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to provide tax-saving incentives for savings accounts established for the purpose of purchasing a home, and for other purposes.

H.R. 3062 **(See H.R. 2385 for identical bills.)** **Apr. 7, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3064 **(See H.R. 1502 for identical bills.)** **Apr. 7, 1981**

MR. EVANS OF GEORGIA

To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

H.R. 3065 **(See H.R. 1501 for identical bills.)** **Apr. 7, 1981**

MR. EVANS OF GEORGIA

To protect taxpayers' privacy regarding third-party record-keepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3070 **Apr. 7, 1981**

MR. FINDLEY, MR. WINN, MR. HORTON, MR. MURPHY, MR. STOKES, MR. PEPPER, MR. FRANK, MR. KILDEE, MR. VENTO, MR. MCDADE, MR. WEBER OF MINNESOTA, MR. COELHO, MR. SIMON, MR. FAUNTROY, MS. FERRARO, AND MR. CORCORAN

To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3073 **Apr. 7, 1981**

MR. GEPHARDT, MR. WILSON, MR. COELHO, MS. MIKULSKI, MR. BAILEY OF PENNSYLVANIA, MR. BARNARD, MR. SAWYER, MR. FAZIO, MR. FROST, MS. FERRARO, MR. HERTEL OF MICHIGAN, MR. HUGHES, MR. PORTER, MR. STOKES, AND MR. WHITEHURST

To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3074 **Apr. 7, 1981**

MR. GEPHARDT AND MR. DUNCAN OF TENNESSEE

To amend section 103(b)(6) of the Internal Revenue Code of 1954 to increase the exemption from the industrial development bond provisions for certain small issues.

Apr. 8, 9, & 10, 1981. Hearings held on subject matter.

H.R. 3075 **Apr. 7, 1981**

MR. GIBBONS, MRS. ROUKEMA, MR. LEBOUTILLIER, MR. ROE, MR. LAFALCE, MR. LANTOS, AND MR. KEMP

Relating to the tariff treatment of tuna packed in airtight containers.

Apr. 15, 1981. Referred to Subcommittee on Trade.
Apr. 15, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 5 & June 15, 1981. Hearings held.
June 11, 1981. Informative report received from the U.S. International Trade Commission.
June 25, 1981. No objection report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 3079 **Apr. 7, 1981**

MR. GREEN, MRS. CHISHOLM, MR. WINN, MR. JOHN L. BURTON, MR. LAFALCE, MR. ADDABBO, MR. FLORIO, MR. ZEFERETTI, MR. GARCIA, MR. MITCHELL OF MARYLAND, MR. CLAY, MR. STOKES, MR. DORNAN OF CALIFORNIA, MR. PEPPER, MR. FAZIO, MR. PATTERSON, MR. ROE, MR. RINALDO, MR. ROSENTHAL, AND MR. WALGREN

To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

Identical with

H.R. 5451 Mr. Minish

H.R. 3080 **Apr. 7, 1981**

MR. GUARINI

To amend title II of the Social Security Act to provide that wife's or mother's insurance benefits may be paid to an individual, on the basis of having a nondisabled child in care, until such child finishes high school (or attains age 19 while still in school) instead of only until such child attains age 18 as is provided in existing law.

Apr. 9, 1981. Referred to Subcommittee on Social Security.

H.R. 3081 **(See H.R. 2620 for identical bills.)** **Apr. 7, 1981**

MR. GUARINI

To amend title II of the Social Security Act to eliminate the offset against social security benefits which is presently imposed in the case of spouses and surviving spouses receiving certain Government pensions.

Apr. 9, 1981. Referred to Subcommittee on Social Security.

H.R. 3082 **Apr. 7, 1981**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to increase to $7,500 the maximum deduction for contributions to retirement savings.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3084 **Apr. 7, 1981**

MR. JENKINS

To amend title II of the Social Security Act to permit a State to modify its coverage agreement so as to exclude services performed in any year by an election official or election worker if the remuneration paid for such services is less than $300 (instead of only if such remuneration is less than $100 as at present).

Apr. 13, 1981. Referred to Subcommittee on Social Security.
June 1, 1981. Reports requested from Departments of Treasury and Health and Human Services.
Dec. 1, 1981. Adverse report received from the Department of Health and Human Services.

H.R. 3085 **Apr. 7, 1981**

MR. JENKINS

To amend the Internal Revenue Code of 1954 to provide for employee stock ownership plans, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3086 **Apr. 7, 1981**

MR. JENKINS, MR. HEFTEL OF HAWAII, MR. BEILENSON, AND MR. HOLLAND

To amend the Internal Revenue Code to change certain accounting rules related to inventory, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3093 — **Apr. 7, 1981**

MR. MARTIN OF NORTH CAROLINA AND MR. HOLLAND

To amend the Internal Revenue Code of 1954 to provide for increased savings and investment by individuals through a tax-deferred rollover account.

H.R. 3100 — **Apr. 7, 1981**

MR. MOTTL

To amend the Internal Revenue Code of 1954 to encourage greater individual savings.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3101 — **Apr. 7, 1981**

MR. MOTTL

To amend the Internal Revenue Code of 1954 to increase the amount of the exclusion from gross income of dividends received by individuals.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3102 — **Apr. 7, 1981**

MR. MOTTL, MR. FAUNTROY, AND MR. DORNAN OF CALIFORNIA

To amend the Social Security Act to provide for a national catastrophic health insurance program, to amend the Internal Revenue Code of 1954 to provide for a tax on removal of natural resources from Federal lands to pay for such programs, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Apr. 16, 1981. Referred to Subcommittee on Health.

H.R. 3103 — **Apr. 7, 1981**

MR. MOTTL, MR. DAVIS, MR. ROE, MR. LEHMAN, MR. LOWRY OF WASHINGTON, MR. FAUNTROY, AND MR. SCHUMER

To improve part B of the medicare program with respect to the hearing requirement applicable to a carrier, the determination of reasonable charge, and the amount of payment made under such part.

(Also referred to Energy and Commerce Committee.)

Apr. 16, 1981. Referred to Subcommittee on Health.

H.R. 3104 — **Apr. 7, 1981**

MR. PANETTA AND MR. COELHO

To amend the Internal Revenue Code of 1954 to provide that agricultural labor which is subject to FICA tax withholding shall also be subject to withholding for income tax purposes.

Apr. 15, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 3117 — **Apr. 7, 1981**

MRS. SCHROEDER, MRS. HECKLER, MS. FERRARO, MRS. CHISHOLM, MRS. BOGGS, MS. MIKULSKI, MS. OAKAR, MR. AUCOIN, MR. EDWARDS OF CALIFORNIA, MR. FRANK, MR. GREEN, MR. LOWRY OF WASHINGTON, MR. OBERSTAR, MR. OTTINGER, MR. PRITCHARD, MR. RICHMOND, MR. WEAVER, MR. WYDEN, MR. RINALDO, MR. WON PAT, MR. MITCHELL OF MARYLAND, MR. VENTO, MR. FROST, MR. LAFALCE, MR. HERTEL OF MICHIGAN, MR. LEHMAN, MR. FRENZEL, MR. MOFFETT, MR. FAZIO, MR. CROCKETT, MR. AKAKA, MR. FOGLIETTA, MR. SIMON, MR. CLINGER, MR. DELLUMS, MR. BARNES, MR. WAXMAN, MR. CONABLE, MR. BROWN OF CALIFORNIA, MR. WEISS, MR. CONYERS, MR. MAVROULES, MR. HARKIN, MR. GINGRICH, MR. FISH, MR. BEREUTER, MR. NOWAK, MR. ERDAHL, MR. DOWNEY, MRS. SCHNEIDER, MR. EDGAR, MR. PATTERSON, MR. MCKINNEY, MR. RATCHFORD, MR. HOYER, MR. MURPHY, MR. RAILSBACK, MR. HAWKINS, MR. BROOKS, MR. SMITH OF NEW JERSEY, MR. SCHUMER, MR. MATSUI, MR. FORSYTHE, MR. LELAND, MR. SUNIA, MR. MILLER OF CALIFORNIA, MR. GUARINI, MR. HUGHES, MR. BINGHAM, MR. WHITEHURST, MR. PORTER, MR. DWYER, MR. BEVILL, MR. PEPPER, MR. PURSELL, MR. SYNAR, MR. FASCELL, MR. JAMES K. COYNE, MR. STOKES, MR. GEJDENSON, MR. BLANCHARD, MR. BONIOR OF MICHIGAN, MR. D'AMOURS, MR. DONNELLY, MR. LANTOS, MR. ERTEL, MR. FORD OF MICHIGAN, MR. JEFFORDS, MR. RANGEL, MR. FAUNTROY, MR. ST GERMAIN, MR. MINETA, MR. MITCHELL OF NEW YORK, MRS. KENNELLY, MR. ROE, MR. WASHINGTON, MR. DASCHLE, MR. HOWARD, MR. CONTE, MR. WOLPE, MR. RODINO, MR. WORTLEY, MR. LUNDINE, MR. REUSS, MR. DENARDIS, MRS. COLLINS OF ILLINOIS, AND MR. YATES

To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

(Also referred to Armed Services, Education and Labor, Energy and Commerce, Judiciary, and Post Office and Civil Service Committees.)

(See P.L. 97-34 (H.R. 4242) for related action.)

June 7, 1982. Reports requested from Departments of Treasury and Labor.

H.R. 3118 — **Apr. 7, 1981**

MR. SOLOMON

To deny the foreign tax credit on foreign oil related income.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3123 — **Apr. 7, 1981**

MR. WHITEHURST

To authorize the U.S. Customs Service to institute methods to facilitate and expedite passenger inspections at entry points.

Apr. 13, 1981. Referred to Subcommittee on Trade.

H.R. 3138 — **Apr. 8, 1981**

MR. PHILIP M. CRANE, MR. DUNCAN, MR. LAGOMARSINO, MR. BROWN OF OHIO, AND MR. NEAL

To amend the Internal Revenue Code of 1954 to increase the amount of the annual exclusion from taxable gifts to compensate for inflation since the enactment of such exemption and to provide an automatic increase in such amounts to compensate for future inflation.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3139 — **Apr. 8, 1981**

MR. PHILIP M. CRANE, MR. DUNCAN, MR. FISH, MR. IRELAND, MR. WALKER, MR. LOWERY OF CALIFORNIA, MR. NEAL, AND MR. JEFFRIES

To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3142 — **Apr. 8, 1981**

MR. DINGELL

To amend the Internal Revenue Code of 1954 to provide that, for purposes of computing the residential energy credit, the taxpayer may take into account qualified energy conservation expenditures with respect to any dwelling unit which is owned by the taxpayer and which is the principal residence of any individual other than the taxpayer.

H.R. 3148 — **Apr. 8, 1981**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals the interest on series EE United States savings bonds.

H.R. 3149 — **Apr. 8, 1981**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to exclude $9,000 of income from the gross income of each individual who has attained age 65, and to reaffirm the fact that benefits payable under title II of the Social Security Act are exempt from Federal taxation.

Apr. 16, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 3150 — **Apr. 8, 1981**

MR. GUARINI, MR. DUNCAN OF TENNESSEE, MR. HOLLAND, MR. SCHULZE, AND MR. DYSON

To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall be allowable for up to $100,000 of the cost of any horse.

H.R. 3153 — **Apr. 8, 1981**

MR. HEFTEL OF HAWAII

To amend title XVIII of the Social Security Act to provide for an independent Provider Payment Review Board to review disputes on cost reimbursement under the medicare program between providers of services and the Secretary of Health and Human Services, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Apr. 20, 1981. Referred to Subcommittee on Health.

H.R. 3156 — **Apr. 8, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3157 — **Apr. 8, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to reduce corporate income tax rates.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3158 **Apr. 8, 1981**

MR. LAFALCE, MR. HAMILTON, AND MR. BAILEY OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to permit small research-oriented firms to reduce income taxes by an amount equal to ten per centum of eligible research and development expenditures.

H.R. 3159 **Apr. 8, 1981**

MR. LAFALCE AND MR. BAILEY OF PENNSYLVANIA

To establish a ten per centum tax credit for investment in research and development for small businesses.

H.R. 3162 **Apr. 8, 1981**

MR. MYERS OF INDIANA

To provide for the establishment of a commission to study revision of the Federal tax laws.

H.R. 3173 **Apr. 9, 1981**

MR. AUCOIN, MR. FRENZEL, MR. ALEXANDER, MR. BROWN OF OHIO, MR. LAFALCE, MR. LOWRY OF WASHINGTON, MR. GIBBONS, MR. GILLIS W. LONG, MR. HAMILTON, MR. SIMON, MR. STANTON OF OHIO, MR. DERWINSKI, MR. BONKER, MR. NEAL, MR. RICHMOND, MR. PRITCHARD, MR. MOAKLEY, MR. WILLIAMS OF MONTANA, MR. AKAKA, MR. BENJAMIN, MR. EVANS OF GEORGIA, MR. MURPHY, MR. HUGHES, MR. MINETA, MR. HORTON, MR. MOLLOHAN, MR. FORSYTHE, AND MR. SAWYER

To establish a national export policy for the United States.

(Also referred to Agriculture, Banking, Finance and Urban Affairs, Foreign Affairs, Energy and Commerce, Judiciary, and Small Business Committees.)

Apr. 22, 1981. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3174 **Apr. 9, 1981**

MR. BAILEY OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to make changes in the investment tax credit with respect to certain industries and to provide for the refundability of investment tax credit with respect to certain industries.

H.R. 3181 **Apr. 9, 1981**

MR. PANETTA, MR. EDGAR, MR. ANTHONY, MR. DASCHLE, MR. MOFFETT, MR. SUNIA, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3186 **Apr. 9, 1981**

MR. FOWLER, MR. HANCE, MR. ARCHER, AND MR. BAFALIS

To amend the Internal Revenue Code of 1954 to allow the investment tax credit against the alternative minimum tax.

H.R. 3189 **Apr. 9, 1981**

MR. GUARINI

To amend title XVI of the Social Security Act to permit States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, and for other purposes.

Apr. 16, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 3190 **Apr. 9, 1981**

MR. GUARINI

To reestablish the Reconstruction Finance Corporation and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

(Also referred to Banking, Finance and Urban Affairs Committee.)

(Superseded by H.R. 3218.)

H.R. 3191 **Apr. 9, 1981**

MR. GUARINI, MR. BAFALIS, MR. OBERSTAR, MR. DWYER, MR. PEPPER, MR. WON PAT, MR. GEPHARDT, MR. MATSUI, MR. YOUNG OF ALASKA, MR. HEFTEL OF HAWAII, MR. ANTHONY, MR. DONNELLY, MR. AUCOIN, AND MR. FOWLER

To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.
Mar. 16, 1982. Hearing held.
Sept. 10, 1982. Reported to Full Committee by Select Revenue Measures Subcommittee.
Sept. 15, 1982. Ordered reported.
Sept. 16, 1982. Reported to House with amendment. H. Rept. 97-828.
Dec. 13, 1982. Failed of passage by a record vote of 219 yeas, 164 nays (two-thirds of those present not voting in favor). (Brought up under suspension of the rules.)
Dec. 15, 1982. Hearing before Rules Committee. H.Res. 630 providing for a closed rule with 1 hour of debate was reported. H. Rept. 97-970.
Dec. 16, 1982. H.Res. 630 passed the House by a record vote of 236 yeas, 146 nays.
Dec. 16, 1982. Passed the House by a record vote of 227 yeas, 172 nays.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 3192 **Apr. 9, 1981**

MR. HANCE

To amend the Internal Revenue Code of 1954 to allow a deduction equal to 130 percent of the amount actually paid or incurred for electricity, natural gas, and liquified petroleum gas used on a farm for farming purposes.

H.R. 3193 **Apr. 9, 1981**

MR. HANCE

To amend the Internal Revenue Code of 1954 to provide a maximum individual income tax rate of 50 percent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3197 **Apr. 9, 1981**

MR. HOWARD (BY REQUEST), MR. CLAUSEN, MR. ANDERSON, AND MR. SHUSTER

To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

(Also referred to Public Works and Transportation Committee.)

Mar. 18, 1981. Executive Communication 842.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 3202 **Apr. 9, 1981**

MR. MARRIOTT, MR. MCDADE, MR. STANTON OF OHIO, MR. BROOMFIELD, MR. WILLIAMS OF OHIO, MRS. SNOWE, MR. DANIEL B. CRANE, MR. HILER, MR. STATON OF WEST VIRGINIA, MR. DAUB, MR. SMITH OF NEW JERSEY, MR. WEBER OF MINNESOTA, MR. DREIER, MR. ROTH OF WISCONSIN, MR. HANSEN OF UTAH, MR. PAUL, MR. COATS, MR. CONTE, MR. NOWAK, MR. WEBER OF OHIO, MR. MICHEL, MR. RAILSBACK, MR. RUDD, MR. TAUKE, MR. BONKER, MR. GINGRICH, MR. BROWN OF OHIO, MR. BURGENER, MR. PORTER, MR. LUJAN, MR. DERWINSKI, MR. CLAUSEN, MR. FORSYTHE, MR. PRITCHARD, MR. GREGG, MR. FISH, MR. SOLOMON, MR. HORTON, MR. KOGOVSEK, AND MR. WOLPE

To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3204 **Apr. 9, 1981**

MR. OBERSTAR, MR. BEILENSON, MR. DE LUGO, MR. FAUNTROY, MR. MURPHY, MR. MOAKLEY, MR. FRANK, MR. ERDAHL, MR. DASCHLE, MR. WOLPE, AND MRS. SCHNEIDER

To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3207 **Apr. 9, 1981**

MR. PICKLE

To amend title II of the Social Security Act to improve and strengthen the financing of the old-age, survivors, and disability insurance program, to modify selected provisions relating to eligibility and benefit amounts in order to eliminate unnecessary or unintended costs while promoting the program's legitimate objectives, and for other purposes.

Feb. 17, 18, 19, 26, 27; and Mar. 6, 13, 16, and 23, 1981. Hearings held on subject matter.
Apr. 13, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

(See P.L. 97-35 (H.R. 3982) and P.L. 97-123 (H.R. 4331) for related action.)

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 3211 **Apr. 10, 1981**

MR. BRINKLEY

To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3215 **Apr. 10, 1981**

MR. FAZIO

To amend the Internal Revenue Code of 1954 to permit the 10-year averaging of lump-sum distributions from deferred compensation plans of State and local governments.

Aug. 17, 1981. Report requested from Department of the Treasury.

H.R. 3218 **Apr. 10, 1981**

MR. GUARINI, MR. BRODHEAD, MR. RODINO, MR. MITCHELL OF MARYLAND, MR. GARCIA, MR. FORD OF TENNESSEE, MR. CROCKETT, MR. BLANCHARD, MR. CONYERS, MR. FORD OF MICHIGAN, MR. BAILEY OF PENNSYLVANIA, MR. OTTINGER, MR. STOKES, AND MR. NOWAK

To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

(Also referred to Banking, Finance and Urban Affairs Committee.)

(Supersedes H.R. 3190.)

H.R. 3221 **Apr. 10, 1981**

MR. LANTOS

To amend the Internal Revenue Code of 1954 to provide a credit or deduction for amounts contributed to a home ownership opportunity account.

H.R. 3224 **Apr. 10, 1981**

MR. MADIGAN AND MR. BROYHILL

To consolidate Federal assistance to States for health services, to provide greater flexibility to States in administering health services programs, and for other purposes.

(Also referred to Energy and Commerce and Education and Labor Committees.)

Apr. 7, 1981. Executive Communication 1045.
Apr. 22, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 3226 **Apr. 10, 1981**

MR. MOLLOHAN

To amend Subparagraph (I) of Section 103 (b) (6) of the Internal Revenue Code of 1954 and for other purposes.

H.R. 3245 **Apr. 27, 1981**

MR. CARMAN

To provide mandatory social security coverage for Members of Congress and for the President and Vice President.

Apr. 29, 1981. Referred to Subcommittee on Social Security.

H.R. 3248 **Apr. 27, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to exempt newly discovered oil from the windfall profit tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3249 **Apr. 27, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to provide that intangible drilling and development costs will not be treated as an item of tax preference for purposes of the minimum tax.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3250 **Apr. 27, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to provide that the rate used in computing percentage depletion for oil and natural gas will continue to be 22 percent.

11-054 O - 83 - 16

H.R. 3253 **Apr. 27, 1981**

MR. GUNDERSON, MR. FRENZEL, MR. PETRI, MR. LOWERY OF CALIFORNIA, MR. FOGLIETTA, AND MR. BEDELL

To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the unemployment tax of certain services performed by students.

Apr. 29, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

(Superseded by P.L. 97-248 (H.R. 4961.)

H.R. 3254 **(See H.R. 46 for identical bills.)** **Apr. 27, 1981**

MR. LONG OF MARYLAND

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income an individual may earn while receiving benefits thereunder.

Apr. 30, 13081. Referred to Subcommittee on Social Security.

H.R. 3256 **(See H.R. 1304 for identical bills.)** **Apr. 27, 1981**

MR. LUJAN

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 3257 **Apr. 27, 1981**

MR. LUJAN

To amend the Internal Revenue Code of 1954 to exclude life insurance proceeds from the gross estate for purposes of the Federal estate tax.

H.R. 3258 **(See H.R. 634 for identical bills.)** **Apr. 27, 1981**

MR. MCGRATH

To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3262 **Apr. 27, 1981**

MR. STARK, MR. MAZZOLI, MR. MORRISON, MR. MURPHY, MR. CLAY, MR. PATTERSON, MR. WOLPE, MR. KRAMER, MR. LOWRY OF WASHINGTON, MR. BAFALIS, MR. KILDEE, MR. BEDELL, MR. SIMON, MR. NEAL, AND MR. MITCHELL OF MARYLAND

To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

Apr. 30, 1981. Referred to Subcommittee on Select Revenue Measures. Sept. 28, 1981. Hearing held.

(Embodied in H.R. 4961.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3266 **Apr. 28, 1981**

MR. ANDERSON

To amend the Internal Revenue Code of 1954 to provide royalty holders a credit against the windfall profit tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3272 **Apr. 28, 1981**

MR. COELHO

To amend the Internal Revenue Code of 1954 with respect to the treatment of gains from dispositions of patents or similar property for purposes of applying the limitation on the foreign tax credit.

H.R. 3274 **Apr. 28, 1981**

MR. COLLINS OF TEXAS, MRS. SCHNEIDER, MR. BEVILL, MR. BEDELL, MR. GUNDERSON, MR. GINGRICH, MR. STENHOLM, MR. WEBER OF MINNESOTA, MR. DREIER, MR. ST GERMAIN, MR. LUNGREN, MR. DORNAN OF CALIFORNIA, MR. DANNEMEYER, MS. FIEDLER, MR. HAGEDORN, MR. ROUSSELOT, MR. SMITH OF ALABAMA, MR. SAM B. HALL, JR., MR. NELLIGAN, AND MR. TAUKE

To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

May 1, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 4733	Mr. Skelton
H.R. 4900	Mr. Rousselot

H.R. 3276 **Apr. 28, 1981**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

(See P.L. 97-34 (H.R. 4242) for related action.)

Identical with
H.R. 3417 Mr. Minish

H.R. 3279 **Apr. 28, 1981**

MR. MURTHA

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3280 **Apr. 28, 1981**

MR. MURTHA

To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

Apr. 30, 1981. Referred to Subcommittee on Trade.

H.R. 3282 **Apr. 28, 1981**

MR. PURSELL, MR. KRAMER, MR. HOLLENBECK, MR. BROWN OF COLORADO, MR. WINN, MR. CORCORAN, MR. KINDNESS, MR. COUGHLIN, MR. BENEDICT, MR. GOLDWATER OF CALIFORNIA, MR. DAVIS, MR. DAUB, MR. BARNARD, MR. JAMES K. COYNE, MR. HANSEN OF IDAHO, MR. JOHNSTON OF NORTH CAROLINA, MR. MARRIOTT, MR. PRITCHARD, AND MR. ROBINSON

To provide for permanent tax rate reductions for individuals.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3288 **Apr. 28, 1981**

MR. SHANNON, MR. ROUSSELOT, AND MR. MINETA

To amend the Internal Revenue Code of 1954 to provide tax incentives for research and development expenditures.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3290 **Apr. 28, 1981**

MR. ASPIN

To amend the Internal Revenue Code of 1954 with respect to the definition of a cooperative housing corporation.

Sept. 24, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 3299 **Apr. 29, 1981**

MR. BEREUTER

To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that benefits which are received under cafeteria plans and which are not subject to income tax shall not be subject to social security taxes.

May 4, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 3306 **Apr. 29, 1981**

MR. HOLLAND, MR. SPENCE, MR. DERRICK, MR. CAMPBELL, MR. HARTNETT, MR. NAPIER, AND MR. MATSUI

To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

H.R. 3323 **Apr. 30, 1981**

MR. DOWNEY

To amend the Internal Revenue Code of 1954 to allow an income tax deduction to individual taxpayers for costs incurred in connecting a residential sewer line to a public sewage system.

H.R. 3324 **(See H.R. 2173 for identical bills.)** **Apr. 30, 1981**

MR. DUNCAN OF TENNESSEE

To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.

H.R. 3325 **Apr. 30, 1981**

MR. DUNCAN OF TENNESSEE

To provide additional funds for certain projects relating to fish restoration, and for other purposes.

(Also referred to Merchant Marine and Fisheries Committee.)

H.R. 3327 **Apr. 30, 1981**

MR. EDGAR, MR. SCHULZE, MR. FORD OF MICHIGAN, MR. FOGLIETTA, MR. BEDELL, MR. WOLPE, AND MR. CONYERS

To amend the Revenue Act of 1978 to provide that the inclusion in gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.

Sept. 24, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 3331 **Apr. 30, 1981**

MR. FRENZEL AND MR. ROUSSELOT

To eliminate the national trigger contained in the Federal-State extended unemployment compensation program, to require 20 weeks of work to qualify for benefits under such program, to make certain changes in the provisions relating to loans to State unemployment funds, and to revise the trade adjustment assistance program.

May 6, 1981. Referred to the Subcommittees on Trade and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3336 **Apr. 30, 1981**

MR. HARKIN

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual and corporate income tax rates, in the estate and gift tax rates, in the amount of certain excise taxes, and in other income and estate tax provisions.

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 3338 **Apr. 30, 1981**

MR. HOLLAND

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 3342 **Apr. 30, 1981**

MR. PASHAYAN

To amend the Internal Revenue Code of 1954 to permit gain from certain involuntary or compulsory conversions to be reportable over a 10-year period.

H.R. 3346 **Apr. 30, 1981**

MR. SCHUMER

To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.

H.R. 3347 **Apr. 30, 1981**

MR. SENSENBRENNER

To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

(Also referred to Education and Labor Committee.)

H.R. 3348 **Apr. 30, 1981**

MR. SIMON

To provide additional transitional authority to issue mortgage subsidy bonds under the Mortgage Subsidy Bond Tax Act of 1980.

H.R. 3352 **Apr. 30, 1981**

MR. WALKER AND MR. NELLIGAN

To amend the Internal Revenue Code of 1954 to exclude from gross income gain on the sale or exchange of certain farmland if the owners of the farmland, in a covenant binding themselves and all future owners of their land, restrict the use of such land to use as farmland.

H.R. 3353 **Apr. 30, 1981**

MR. WALKER, MR. NELLIGAN, MR. WINN, MR. DOUGHERTY, MR. ROE, MR. LEBOUTILLIER, MR. CORRADA, MR. SOLOMON, MR. BAILEY OF PENNSYLVANIA, MR. MCGRATH, MR. JAMES K. COYNE, MR. SCHUMER, AND MR. RITTER

To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3355 **Apr. 30, 1981**

MRS. FENWICK, MR. LANTOS, MR. AKAKA, MR. LAFALCE, MR. HERTEL OF MICHIGAN, MR. VENTO, MR. PETRI, MR. GINGRICH, MR. RODINO, MR. DOWNEY, MR. WYDEN, MR. LEHMAN, MRS. ROUKEMA, MR. WHITEHURST, MR. STOKES, MR. PORTER, MR. MITCHELL OF NEW YORK, MRS. COLLINS OF ILLINOIS, MR. MITCHELL OF MARYLAND, MRS. CHISHOLM, MR. WILLIAMS OF MONTANA, MR. CORCORAN, MR. FAZIO, MR. EDGAR, MRS. BOUQUARD, MR. BARNARD, MR. DIXON, MR. MINETA, MR. DELLUMS, MR. FOGLIETTA, MR. SOLARZ, MR. DUNN, MR. PATTERSON, MR. ROSENTHAL, MRS. SCHNEIDER, MR. CORRADA, MR. REUSS, MR. HOWARD, MR. NEAL, MR. DENARDIS, MR. MOTTL, MR. BEDELL, MR. PRICE, MR. MAVROULES, MR. ZEFERETTI, MR. MOLLOHAN, MR. YOUNG OF ALASKA, MR. FRENZEL, MR. JAMES K. COYNE, MS. FERRARO, MR. FORSYTHE, MR. MCKINNEY, MR. RICHMOND, MR. WEISS, MR. CONTE, MR. BONIOR OF MICHIGAN, MR. CONYERS, MR. OBERSTAR, MR. PRITCHARD, MR. ADDABBO, MR. COELHO, MR. KILDEE, MR. HUCKABY, MR. TAUKE, MR. KOGOVSEK, MR. WON PAT, MR. MCCLOSKEY, MR. GEJDENSON, MR. GOODLING, MR. DWYER, MR. MATSUI, MS. OAKAR, MR. HOYER, MR. SMITH OF NEW JERSEY, MR. JEFFORDS, MR. ROBERTS OF SOUTH DAKOTA, MR. GUARINI, MR. HUGHES, MR. EVANS OF IOWA, MR. FORD OF TENNESSEE, MR. LELAND, MR. STENHOLM, MR. DYSON, MR. MCGRATH, MR. SHAMANSKY, MR. GLICKMAN, MR. RANGEL, MR. HILER, MR. HUNTER, MR. DAVIS, MR. ECKART, MR. MILLER OF OHIO, MR. FISH, MR. UDALL, MR. RINALDO, MR. FAUNTROY, MR. SCHUMER, MR. CLINGER, MR. DORNAN OF CALIFORNIA, MR. MARKEY, AND MR. LEACH OF IOWA

To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

(Also referred to Energy and Commerce Committee.)

May 7, 1981. Referred to Subcommittee on Health.

H.R. 3357 **Apr. 30, 1981**

MR. GILMAN

To amend the Internal Revenue Code of 1954 to eliminate the age requirement for eligibility for the one-time exclusion of gain from the sale of a principal residence.

H.R. 3360 **Apr. 30, 1981**

MR. JENKINS, MR. DONNELLY, MR. ENGLISH, MR. BAILEY OF MISSOURI, MR. LOWRY OF WASHINGTON, MR. KRAMER, MR. FORSYTHE, MR. GUNDERSON, MR. LUKEN, MR. BROWN OF COLORADO, MR. DAUB, MRS. HOLT, MR. MARRIOTT, MR. CORCORAN, MR. HORTON, MR. HOWARD, MR. ROTH OF WISCONSIN, MR. LOWERY OF CALIFORNIA, AND MR. STUMP

To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3361 **Apr. 30, 1981**

MR. JENKINS, AND MR. SOLARZ

To amend the Internal Revenue Code of 1954 to provide that income received by handicapped individuals from activities at certain sheltered workshops shall not be taken into account in determining the allowance for a personal exemption with respect to such individual.

June 1, 1981. Report requested from Department of the Treasury.

H.R. 3362 **Apr. 30, 1981**

MR. JENKINS, MR. SMITH OF IOWA, AND MR. FRENZEL

To amend the Internal Revenue Code of 1954 to clarify the tax-exempt status of agricultural and horticultural organizations operated for the purpose of bargaining collectively for the sale of members' products.

Jan. 5, 1982. Report requested from Department of the Treasury.
Feb. 25, 1983. Adverse report received from Department of the Treasury.

H.R. 3363 **Apr. 30, 1981**

MR. JENKINS, MR. LEATH OF TEXAS, MR. STUMP, MR. HANCE, MR. FLIPPO, MR. HEFTEL OF HAWAII, MR. HOLLAND, MR. BRINKLEY, MR. SMITH OF IOWA, MR. ST GERMAIN, MR. GINGRICH, MR. NEAL, MR. WATKINS, MR. LENT, MRS. BOUQUARD, MR. COELHO, MR. ANDREWS, MR. KRAMER, MR. BROOMFIELD, MR. NAPIER, MR. WOLPE, MR. LEBOUTILLIER, MR. DERWINSKI, MR. EDWARDS OF OKLAHOMA, MR. CAMPBELL, MR. HEFNER, MR. KOGOVSEK, MR. EVANS OF GEORGIA, MR. ENGLISH, MR. LOWERY OF CALIFORNIA, MR. STOKES, AND MR. RAILSBACK

To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3364 **Apr. 30, 1981**

MR. SANTINI, MR. PRICE, MR. FUQUA, MR. ARCHER, MR. BLANCHARD, MR. BREAUX, MR. BURGENER, MR. CLAUSEN, MR. DAN DANIEL, MR. DUNCAN, MR. EMERSON, MR. EVANS OF GEORGIA, MR. FORD OF TENNESSEE, MR. GRAMM, MR. HUCKABY, MR. HYDE, MR. JOHNSTON, MR. KAZEN, MR. KOGOVSEK, MR. LAGOMARSINO, MR. LEATH OF TEXAS, MR. LOTT, MR. MURPHY, MR. RAHALL, MR. RHODES, MR. RUDD, MR. SIMON, MR. SKEEN, MR. STENHOLM, MR. STUMP, MR. SUNIA, MR. WHITTAKER, MR. WON PAT, MR. WORTLEY, MR. YATRON, MR. YOUNG OF ALASKA, MR. BAILEY OF PENNSYLVANIA, MR. BARNARD, MR. BADHAM, MR. FORSYTHE, MR. MARLENEE, MR. MARRIOTT, MR. MITCHELL OF NEW YORK, MR. OBERSTAR, MR. PASHAYAN, MR. PATMAN, MR. SCHEUER, MR. STATON OF WEST VIRGINIA, MR. WHITEHURST, MR. SHUMWAY, MR. DAVIS, MR. HANSEN OF UTAH, MR. SILJANDER, AND MR. WILLIAMS OF OHIO

To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

(Also referred to Interior and Insular Affairs, Judiciary, Armed Services, and Foreign Affairs Committees.)

H.R. 3373 **May 1, 1981**

MR. FITHIAN

To amend titles XVIII and XIX of the Social [illegible] provide more adequate coverage of the services of me[illegible]its under the medicare supplemental benefits program [illegible]id programs.

(Also referred to Energy and Commerce Committee.)

May 5, 1981. Referred to Subcommittee on Health.

H.R. 3374 **(See H.R. 1250 for identical bills.)** **May 1, 1981**

MR. FOLEY

To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3382 **May 1, 1981**

MR. VOLKMER

To amend the Internal Revenue Code of 1954 to allow an additional year to amend governing instruments to meet requirements for gift of split interest to charity.

H.R. 3383 **May 1, 1981**

MR. VOLKMER

To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax the first 34 barrels a day of crude oil production of independent producers and royalty holders.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3384 **May 1, 1981**

MR. VOLKMER

Relating to the effective date of the provision which allows individuals not itemizing their deductions to claim a deduction for certain repayments of supplemental unemployment benefits.

H.R. 3393 **May 1, 1981**

MR. PEPPER, MR. FORD OF TENNESSEE, MR. ROYBAL, MR. BIAGGI, MR. ALBOSTA, MR. ATKINSON, MR. CROCKETT, MR. DERRICK, MR. FRANK, MR. LANTOS, MR. MOFFETT, MS. OAKAR, MR. OTTINGER, MR. WOLPE, MR. BROWN OF CALIFORNIA, MR. BINGHAM, MR. GUARINI, MR. MURPHY, MR. PATTERSON, MR. RANGEL, AND MR. STUDDS

To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

May 11, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

(Superseded by P.L. 97-35 (H.R. 3982).)

(See P.L. 97-123 (H.R. 4331) for related action.)

H.R. 3394 **May 1, 1981**

MR. PEPPER, MR. FORD OF TENNESSEE, MR. ROYBAL, MR. BIAGGI, MR. ALBOSTA, MR. ATKINSON, MR. CROCKETT, MR. DERRICK, MS. FERRARO, MR. FRANK, MR. LANTOS, MR. MOFFETT, MS. OAKAR, MR. OTTINGER, MR. WOLPE, MR. BROWN OF CALIFORNIA, MR. RANGEL, AND MR. JOHN L. BURTON

To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

May 8, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 3395 **May 1, 1981**

MR. PEPPER, MR. FORD OF TENNESSEE, MR. ROYBAL, MR. BIAGGI, MR. DOWNEY, MR. RINALDO, MR. ALBOSTA, MR. ATKINSON, MR. CROCKETT, MR. DERRICK, MS. FERRARO, MR. FRANK, MR. LANTOS, MR. MOFFETT, MS. OAKAR, MR. OTTINGER, MRS. SCHROEDER, MR. WOLPE, MR. WYDEN, AND MR. BROWN OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3396 **May 1, 1981**

MR. PEPPER, MR. BIAGGI, MR. DOWNEY, MR. ROYBAL, MR. RINALDO, MR. ALBOSTA, MR. ATKINSON, MR. CROCKETT, MR. DERRICK, MS. FERRARO, MR. FORD OF TENNESSEE, MR. FRANK, MR. LANTOS, MR. MOFFETT, MS. OAKAR, MR. OTTINGER, MR. WOLPE, MR. BROWN OF CALIFORNIA, MR. BINGHAM, AND MR. YATES

To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

(Also referred to Education and Labor Committee.)

H.R. 3397 **May 1, 1981**

MR. PEPPER, MR. FORD OF TENNESSEE, MR. ROYBAL, MR. BIAGGI, MR. DOWNEY, MR. RINALDO, MR. ALBOSTA, MR. ATKINSON, MR. CROCKETT, MR. DERRICK, MR. FRANK, MR. LANTOS, MR. MOFFETT, MS. OAKAR, MR. OTTINGER, MR. WOLPE, MR. WYDEN, MR. BROWN OF CALIFORNIA, MR. LEHMAN, MR. DAUB, MR. LENT, MR. ROE, MR. OBERSTAR, MR. MITCHELL OF MARYLAND, MR. EDGAR, MR. LONG OF MARYLAND, MR. MOTTL, MR. DYMALLY, MR. SCHEUER, MR. FISH, MR. CONYERS, MR. KILDEE, MR. RICHMOND, MR. STOKES, MR. WAXMAN, AND MR. ROSENTHAL

To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

(Also referred to Education and Labor, Post Office and Civil Service, and the District of Columbia Committees.)

May 26, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 3399 **May 1, 1981**

MR. WAXMAN, MR. SCHEUER, MR. WALGREN, MR. WYDEN, MR. SHELBY, MR. GRAMM, MR. LELAND, MR. BROYHILL, MR. MADIGAN, MR. BROWN OF OHIO, MR. RITTER, MR. PEPPER, AND MR. FRENZEL

To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

(Also referred to Energy and Commerce Committee.)

May 4, 1981. Referred to Subcommittee on Health.

(See. P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3406 **May 4, 1981**

MR. FRENZEL AND MR. DOUGHERTY

To amend the Internal Revenue Code of 1954 to provide that the requirement that mortgage subsidy bonds be used only to provide financing to new homeowners will not apply to financing provided to elderly individuals acquiring stock in certain cooperative housing corporations.

H.R. 3409 **May 4, 1981**

MR. OTTINGER

To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Saver Certificate offered only at savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3410 **May 4, 1981**

MR. OTTINGER

To amend the Internal Revenue Code of 1954 to double the amount of interest and dividend income exempt from tax, to allow taxpayers to elect to receive a refundable credit in lieu of the partial exclusion of interest and dividend income, and to provide for a special partial exclusion of interest and dividend income in the case of elderly taxpayers with low and moderate incomes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3417 **(See H.R. 3276 for identical bills.)** **May 4, 1981**

MR. MINISH

To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3421 (See H.R. 247 for identical bills.) **May 5, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3424 **May 5, 1981**

MR. EDWARDS OF OKLAHOMA

To amend the Internal Revenue Code of 1954 to repeal the treatment of intangible drilling costs as an item of tax preference.

H.R. 3425 **May 5, 1981**

MR. EDWARDS OF OKLAHOMA

To amend the Internal Revenue Code of 1954 to waive, for purposes of enabling members of the uniformed services assigned to duty outside the United States to be eligible for the earned income credit, the requirement that the principal place of abode of such members must be in the United States.

H.R. 3426 **May 5, 1981**

MR. EDWARDS OF OKLAHOMA

To amend the Internal Revenue Code of 1954 to repeal the provision which limits the deduction for percentage depletion in the case of oil and gas wells to 65 percent of taxable income.

H.R. 3427 **May 5, 1981**

MR. EDWARDS OF OKLAHOMA, MR. FORSYTHE, MR. LAGOMARSINO, MR. JONES OF NORTH CAROLINA, MR. KOGOVSEK, MR. BEDELL, MR. GINGRICH, MR. DASCHLE, MR. HANSEN OF IDAHO, MR. ENGLISH, MR. SILJANDER, AND MR. ROE

To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3428 **May 5, 1981**

MR. EDWARDS OF OKLAHOMA

To repeal the windfall profit tax on domestic crude oil.

H.R. 3429 **May 5, 1981**

MR. FORSYTHE, MR. BREAUX, MR. TAUZIN, MR. FOGLIETTA, MR. OBERSTAR, MR. PATMAN, MR. SUNIA, AND MR. LOWRY OF WASHINGTON

To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.

(Also referred to Merchant Marine and Fisheries Committee.)

H.R. 3430 **May 5, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Saver Certificate offered only at savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3434 **May 5, 1981**

MR. KOGOVSEK (BY REQUEST)

To amend the Internal Revenue Code of 1954 to modify certain requirements relating to the issuance of mortgage subsidy bonds.

H.R. 3443 **May 5, 1981**

MR. SHANNON, MR. GIBBONS, MR. MATSUI, MR. STARK, MR. FORD OF TENNESSEE, MR. DOWNEY, AND MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 3445 **May 5, 1981**

MR. TAUKE

To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.

(Superseded by H.R. 4411)

H.R. 3456 **May 6, 1981**

MR. MARTIN OF NORTH CAROLINA, MR. GIBBONS, MR. GUARINI, MR. HEFTEL OF HAWAII, MR. DUNCAN, MR. BAFALIS, MR. ROUSSELOT, MR. PATTERSON, MR. GLICKMAN, MR. WHITTAKER, MR. BAILEY OF PENNSYLVANIA, MR. FORD OF TENNESSEE, MR. MATSUI, MRS. BOUQUARD, MR. BOWEN, MR. BROYHILL, MR. CAMPBELL, MR. DICKS, MS. FIEDLER, MR. FOUNTAIN, MR. HAMILTON, MR. JOHNSTON, MR. QUILLEN, MR. ROBERTS OF KANSAS, MR. WHITEHURST, MR. WINN, MR. WORTLEY, MR. MOORE, MR. HOLLAND, MR. GINGRICH, MR. LOTT, MR. LUKEN, MR. MOLLOHAN, MR. NICHOLS, MR. PRITCHARD, MR. RAHALL, MR. ROBINSON, MR. CHENEY, MR. DWYER, MR. JONES OF TENNESSEE, MR. JACOBS, MR. DONNELLY, MR. HANSEN OF IDAHO, MR. HEFNER, MR. JEFFORDS, MR. JEFFRIES, MR. MOTTL, MR. ROEMER, MR. HENDON, MR. HOYER, MR. ROSE, MR. SHANNON, MR. LENT, MR. RINALDO, MR. BRODHEAD, MR. PHILIP M. CRANE, MR. GEPHARDT, MR. AKAKA, MR. ATKINSON, MR. BONKER, MR. DAUB, MR. FORSYTHE, MRS. HECKLER, MR. BARNARD, MR. FRANK, MR. GRISHAM, MR. GILLIS W. LONG, MR. PARRIS, MR. RICHMOND, MR. ROBERTS OF SOUTH DAKOTA, MR. SYNAR, MR. BRINKLEY, MR. WHITLEY, MR. ANDREWS, MR. WOLF, MR. YOUNG OF MISSOURI, MR. LEE, MR. ANTHONY, MR. IRELAND, MR. NEAL, MR. LEVITAS, MR. LIVINGSTON, MR. WALGREN, MRS. HOLT, MR. JENKINS, MR. KINDNESS, MR. ROE, MR. LEBOUTILLIER, MR. HYDE, MR. MURPHY, MR. JONES OF OKLAHOMA, MR. FOWLER, MR. EVANS OF GEORGIA, MR. HATCHER, MR. BURGENER, MRS. FENWICK, MR. MCCOLLUM, MR. ALBOSTA, MR. ECKART, MR. LAGOMARSINO, MR. BARNES, MR. FOLEY, MR. TRAXLER, MR. AUCOIN, MS. OAKAR, MR. MCGRATH, MR. TRIBLE, MR. MCKINNEY, MR. HUGHES, MR. BAILEY OF MISSOURI, MR. DENARDIS, MR. STANTON OF OHIO, MR. DERRICK, MR. BONER OF TENNESSEE, MR. MOLINARI, MR. WEBER OF OHIO, MR. MCDONALD, MR. MICA, MR. BEARD, MR. D'AMOURS, MR. WYLIE, MR. LOWERY OF CALIFORNIA, MR. SAM B. HALL, JR., MR. ZEFERETTI, MR. EMERSON, MR. COURTER, MR. ALEXANDER, MR. OTTINGER, MR. SHUMWAY, MR. SHAW, MR. GINN, MR. ANDERSON, MR. CARMAN, MR. ERDAHL, MR. NAPIER, MR. GORE, MR. NELLIGAN, MR. BONIOR OF MICHIGAN, MR. HUCKABY, MR. EVANS OF DELAWARE, MR. BADHAM, MR. GOLDWATER, MR. SWIFT, MRS. COLLINS OF ILLINOIS, MR. CHAPPIE, MR. SNYDER, MR. MCEWEN, MR. LEACH OF IOWA, MR. REGULA, MR. GARCIA, MR. SIMON, MR. FLORIO, MR. PASHAYAN, MR. HARTNETT, MR. CONTE, MR. CARNEY, MR. SHELBY, MR. DORGAN OF NORTH DAKOTA, MR. SAWYER, MR. MADIGAN, MR. SPENCE, MR. VENTO, MR. FAZIO, MR. RAILSBACK, MR. HUNTER, AND MR. RITTER

To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3457 **May 6, 1981**

MR. CONABLE (BY REQUEST) AND MR. ARCHER

To amend title II of the Social Security Act, and related provisions of that Act to improve the program of Old-Age, Survivors, and Disability Insurance, and for other purposes.

Apr. 8, 1981. Executive Communication 1066.
May 13, 1981. Referred to the Subcommittee on Social Security.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3458 **May 6, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to provide a $500,000 exemption in lieu of the unified estate and gift tax credits, to provide an unlimited estate and gift tax marital deduction, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3459 **May 6, 1981**

MR. HANCE

To amend the Internal Revenue Code of 1954 to remove the limitation on the amount of used property for which the investment tax credit is allowable.

H.R. 3460 **May 6, 1981**

MR. HANCE AND MR. ARCHER

To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3461 **May 6, 1981**

MR. NOWAK

To amend the Internal Revenue Code of 1954 to provide that the $1,000,000 small issue exemption from treatment as industrial development bonds shall be increased to $20,000,000 for issues for certain investments in areas of chronic unemployment and to $10,000,000 for all other issues and to provide that the capital expenditure limitation shall apply to all such small issues.

H.R. 3468 **May 6, 1981**

MR. BAFALIS

To amend the Social Security Act to increase the effectiveness and improve the administration of certain programs under the Act, and for other purposes.

May 5, 1981. Executive Communication 1285.
May 13, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3469 **May 6, 1981**

MR. BAFALIS

To consolidate and improve Federal grants to States for home energy and emergency assistance to low-income households, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes.

(Also referred to Education and Labor, Energy and Commerce, and Banking, Finance and Urban Affairs Committees.)

Mar. 27, 1981. Executive communication 1199.
May 11, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3472 **May 6, 1981**

MR. GRISHAM

To amend the Internal Revenue Code of 1954 to provide individuals a refundable income tax credit for premiums paid for basic health insurance and a deduction from gross income for certain additional medical expenses.

May 13, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 3483 **May 7, 1981**

MR. ASHBROOK

To consolidate Federal grants to States for social services, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes.

(Also referred to Education and Labor and Energy and Commerce Committees.)

Apr. 29, 1981. Executive Communication 1234.
May 13, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3486 **(See H.R. 1429 for identical bills.)** **May 7, 1981**

MR. BINGHAM

To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

May 11, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
Oct. 28, 1981. Hearing held.

H.R. 3487 **(See H.R. 563 for identical bills.)** **May 7, 1981**

MR. BINGHAM

To provide that all petroleum imported into the United States after September 1, 1981, shall not be available for purchase other than by the Government of the United States.

(Also referred to Energy and Commerce Committee.)

May 11, 1981. Referred to Subcommittee on Trade.

H.R. 3488 **May 7, 1981**

MR. CONABLE

To amend a provision of the Internal Revenue Code dealing with involuntary conversions of broadcast property.

H.R. 3489 **May 7, 1981**

MR. EDWARDS OF ALABAMA

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

H.R. 3490 **May 7, 1981**

MR. EDWARDS OF ALABAMA

To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax for amounts received as annuities, pensions, or other retirement benefits.

H.R. 3492 — **May 7, 1981**

MR. EDWARDS OF ALABAMA AND MR. HUGHES

To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.

May 12, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

(See P.L. 97-34 (H.R. 4242) for related action.)

(Superseded by P.L. 97-362 (H.R. 4717).

H.R. 3497 — **May 7, 1981**

MR. FRENZEL AND MR. JENKINS

To amend the Internal Revenue Code of 1954 relating to group-term life insurance purchased for employees.

H.R. 3498 — **May 7, 1981**

MR. GIBBONS, MR. GOODLING, MR. BEVILL, MR. IRELAND, MR. FAUNTROY, MR. PATMAN, MR. BURGENER, MR. WILSON, MR. BAFALIS, MR. SHAW, AND MR. MCCOLLUM

To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3500 — **May 7, 1981**

MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to provide a simplified capital cost recovery method with only 3 classes of personal property which combines the investment credit with the depreciation deduction in a first-year allowance.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 3521 — **May 12, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3523 — **May 12, 1981**

MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an education savings account.

H.R. 3525 — **May 12, 1981**

MR. DASCHLE

To amend the Internal Revenue Code of 1954 to eliminate certain tax expenditures.

H.R. 3527 — **May 12, 1981**

MR. DOWNEY

To eliminate discrimination with regard to mental illness under medicare.

(Also referred to Energy and Commerce Committee.)

May 14, 1981. Referred to Subcommittee on Health.

H.R. 3529 — **May 12, 1981**

MR. FRANK

To amend the Internal Revenue Code of 1954 to exempt from the communications services excise tax telephone facilities designed for individuals who are deaf or hearing impaired.

H.R. 3535 — **May 12, 1981**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to allow the investment tax credit for certain rehabilitated buildings leased to tax-exempt organizations or to governmental units.

May 26, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 3538 — **May 12, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 relating to the application of DISC rules to export trading companies, and for other purposes.

H.R. 3539 (See H.R. 426 for identical bills.) **May 12, 1981**

MR. LATTA

To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 3540 (See H.R. 464 for identical bills.) **May 12, 1981**

MR. LATTA, MR. BROWN OF COLORADO, MR. DUNCAN, MRS. FENWICK, MR. FINDLEY, MR. GREGG, MR. SAM B. HALL, JR., MR. HOPKINS, MR. HOWARD, MR. KINDNESS, MR. LUJAN, MR. PARRIS, MR. PORTER, MR. RUDD, MR. SNYDER, MR. SOLOMON, MR. TRIBLE, MR. WHITEHURST, MR. WHITTAKER, MR. DORNAN OF CALIFORNIA, MR. PASHAYAN, MR. FISH, MR. NEAL, AND MR. DECKARD

To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3543 **May 12, 1981**

MR. MICA

To amend title II of the Social Security Act to increase to $10,000 in 1981 (with automatic adjustments thereafter) the annual amount of outside earnings which a beneficiary (of any age) may have without suffering deductions from benefits thereunder.

May 14, 1981. Referred to Subcommittee on Social Security.

H.R. 3544 (See H.R. 416 for identical bills.) **May 12, 1981**

MR. MICA

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

May 15, 1981. Referred to Subcommittee on Social Security.

H.R. 3545 **May 12, 1981**

MR. MINISH

To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3547 **May 12, 1981**

MR. PICKLE

To amend the Internal Revenue Code of 1954 to restore to savings and loan associations and other organizations to which section 593 applies, the full amount of the section 38 investment tax credit, and for other purposes.

H.R. 3570 **May 13, 1981**

MR. BIAGGI

To amend title IV of the Social Security Act to provide for a demonstration program to test the States' ability to develop functional alternatives to the current work requirements of the aid to families with dependent children.

(Also referred to Education and Labor Committee.)

May 18, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3571 (See H.R. 143 for identical bills.) **May 13, 1981**

MR. FORD OF MICHIGAN, MR. DINGELL, MR. CONYERS, MR. TRAXLER, MR. BRODHEAD, MR. BLANCHARD, MR. KILDEE, MR. BONIOR OF MICHIGAN, MR. WOLPE, MR. ALBOSTA, MR. CROCKETT, AND MR. HERTEL OF MICHIGAN

To provide a program of emergency unemployment compensation.

May 19, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

(See P.L. 97-456 (H.R. 6094) for related action.)

H.R. 3576 **May 13, 1981**

MRS. HOLT AND MR. YOUNG OF ALASKA

To amend the Internal Revenue Code of 1954 to exclude certain services performed on fishing boats from coverage for purposes of unemployment compensation.

May 18, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

(See P.L. 97-34 (H.R. 4242) for related action.)

(Superseded by P.L. 97-362 (H.R. 4717).

H.R. 3581 — **May 13, 1981**

MR. RUSSO

To amend the Internal Revenue Code of 1954 to exclude certain foreign commodity income from treatment as foreign personal holding company income.

Sept. 25, 1981. Referred to Subcommittee on Select Revenue Measures.
Oct. 19, 1981. Hearing held.
Sept. 10, 1982 Reported to Full Committee by Select Revenue Measures Subcommittee.
Sept. 15, 1982. Ordered reported.
Sept. 16, 1982. Reported to House with amendments. H.Rept. 97-829.
Sept. 22, 1982. Failed of passage by a record vote of 113 yeas, 274 nays.

H.R. 3588 — **May 13, 1981**

MR. RANGEL, MR. DUNCAN, MR. LUKEN, AND MR. WHITTAKER

To amend the applicable provisions of the Social Security Act and the Public Health Service Act to assure that any individual who is eligible to receive eye or vision care services or foot care services which are covered under such a program will be effectively guaranteed the right to select a person licensed to practice medicine, osteopathy, optometry or podiatry to render such services for which he is legally authorized to perform.

(Also referred to Energy and Commerce Committee.)

May 18, 1981. Referred to the Subcommittees on Health, Social Security, and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 3603 — **May 18, 1981**

See Bills and Resolutions Referred To Other Committees.

H.R. 3605 — **May 18, 1981**

MR. GIBBONS AND MR. FRENZEL

To amend the Trade Act of 1974 to provide for changes in adjustment assistance for workers and firms, and for other purposes.

Mar. 30, 31, 1981. Hearings held.
May 18, 1981. Referred to Subcommittee on Trade.
May 18, 1981. Subcommittee on Trade reported to full Committee.

(For further action see H.R. 3850.)

H.R. 3606 — **May 18, 1981**

MR. GRADISON, MR. NOWAK, MR. WOLPE, MR. WHITEHURST, MR. SOLOMON, MR. BAILEY OF PENNSYLVANIA, MR. BAFALIS, MR. KINDNESS, MR. CONYERS, MR. FRENZEL, MR. GREGG, MR. BURGENER, MR. LAGOMARSINO, MR. EVANS OF GEORGIA, MR. PHILIP M. CRANE, MR. BEARD, MR. DUNCAN, MR. COLLINS OF TEXAS, AND MR. FISH

To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3607 — **May 18, 1981**

MR. LEHMAN, MR. PHILLIP BURTON, MR. CONYERS, MR. CORRADA, MR. CROCKETT, MR. FASCELL, MR. MURPHY, MR. NEAL, MR. RICHMOND, MR. ROE, MR. YATRON, MR. STOKES, MR. BINGHAM, MR. RATCHFORD, MR. SCHUMER, MR. DONNELLY, MR. GRAY, MR. RAHALL, MR. SCHEUER, MR. DYMALLY, MR. ERTEL, MR. FAZIO, MR. FOGLIETTA, MR. FRANK, MR. HAGEDORN, MR. HOWARD, MR. MOFFETT, MR. SHANNON, MR. YOUNG OF ALASKA, MR. MINETA, MR. SHARP, MR. ROYBAL, MR. SABO, MR. NAPIER, MR. GOODLING, MR. MAVROULES, AND MR. LANTOS

To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

May 26, 1981. Referred to Subcommittee on Social Security.

H.R. 3614 **May 19, 1981**

MR. DUNCAN, MR. LOTT, MR. GUARINI, MR. FORSYTHE, MR. WOLPE, MR. HEFNER, MR. SAM B. HALL, JR., MR. SAWYER, MR. GINGRICH, MR. BETHUNE, MR. HAMMERSCHMIDT, MR. GINN, MR. RAHALL, MR. BEARD, MR. WHITLEY, MR. DWYER, MR. GOODLING, MR. DAUB, MR. JENKINS, MR. WILLIAMS OF MONTANA, MR. BOWEN, MR. SANTINI, MR. PEPPER, MR. WYDEN, MR. ROE, MRS. BOUQUARD, MR. GORE, MR. RINALDO, MR. ST GERMAIN, MR. BONER OF TENNESSEE, MR. FOUNTAIN, MR. NEAL, MR. DONNELLY, MR. SHAW, MR. AUCOIN, MR. DASCHLE, MR. ROBERTS OF SOUTH DAKOTA, MR. QUILLEN, MR. MCCOLLUM, MR. BENEDICT, MR. BLILEY, MR. MONTGOMERY, MR. D'AMOURS, MR. BEDELL, MR. WATKINS, MR. KOGOVSEK, MR. PATTERSON, MR. EVANS OF DELAWARE, MR. COELHO, MR. EMERSON, MR. KRAMER, MR. WEAVER, MR. ROBERT W. DANIEL, JR., MR. BAFALIS, MR. TRAXLER, MR. BAILEY OF MISSOURI, MR. WHITTEN, MR. DOWDY, MR. DAN DANIEL, MR. HOWARD, MR. PARRIS, MR. RODINO, MR. MARTIN OF NORTH CAROLINA, MRS. SCHROEDER, MR. ROBINSON, MR. MINISH, MR. MARLENEE, MR. COLEMAN, MR. NICHOLS, MR. TRIBLE, MR. MOLLOHAN, MR. HATCHER, MR. DENARDIS, MR. FAZIO, MR. FORD OF MICHIGAN, MR. RATCHFORD, MR. BRINKLEY, MR. GEJDENSON, MR. LEVITAS, MR. WIRTH, MR. KILDEE, MR. STATON OF WEST VIRGINIA, MR. ANDREWS, MR. CONYERS, MR. BUTLER, MR. BROOMFIELD, MR. SABO, MR. FORD OF TENNESSEE, MR. HUGHES, MR. PURSELL, MR. SMITH OF NEW JERSEY, MR. SMITH OF OREGON, MR. MATSUI, MR. DAVIS, MR. TAYLOR, MR. FLIPPO, MR. BARNES, MR. JONES OF TENNESSEE, MR. ALBOSTA, MR. ZABLOCKI, MR. DORGAN OF NORTH DAKOTA, MR. BLANCHARD, MR. LEHMAN, MR. BREAUX, MRS. HOLT, MR. DUNN, MR. GILMAN, MR. VANDER JAGT, MR. DERRICK, MR. ANTHONY, MR. RAILSBACK, MR. NELSON, MR. WAMPLER, MR. WOLF, MR. WHITEHURST, MRS. SCHNEIDER, MR. FLORIO, MR. SMITH OF ALABAMA, MR. FROST, MR. SMITH OF PENNSYLVANIA, MR. NAPIER, MR. CLAY, MR. MARKEY, MR. CHAPPELL, MR. ROSE, AND MR. YATRON

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with

H.R. 3896	Mr. Hammerschmidt
H.R. 4785	Mr. Edwards of Alabama

H.R. 3616 **May 19, 1981**

MR. EDWARDS OF ALABAMA, MR. NICHOLS, MR. SHELBY, AND MR. DICKINSON

To amend the Internal Revenue Code of 1954 to make permanent the exclusion from gross income of certain subsistence allowances received by State police officers.

H.R. 3618 **(See H.R. 1568 for identical bills.)** **May 19, 1981**

MR. GAYDOS

To amend the Social Security Act to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program.

May 26, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 3621 **(See H.R. 917 for identical bills.)** **May 19, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3622 **(See H.R. 1304 for identical bills.)** **May 19, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 3625 **(See H.R. 2638 for identical bills.)** **May 19, 1981**

MR. HERTEL OF MICHIGAN

To provide mandatory social security coverage for Members of Congress.

May 26, 1981. Referred to Subcommittee on Social Security.

H.R. 3626 **May 19, 1981**

MR. HERTEL OF MICHIGAN, MR. NAPIER, MR. BAFALIS, MR. DAUB, MR. ROTH OF WISCONSIN, MR. SIMON, MR. FORSYTHE, AND MR. DREIER

To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.

May 26, 1981. Referred to Subcommittee on Social Security.

H.R. 3628 — **May 19, 1981**

MR. ROGERS

To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain elderly taxpayers for increased costs of residential energy.

H.R. 3631 — **May 19, 1981**

MR. TRIBLE, MR. ADDABBO, MR. AKAKA, MR. ATKINSON, MR. ARCHER, MR. BAILEY OF MISSOURI, MR. BAILEY OF PENNSYLVANIA, MR. BARNES, MR. BEARD, MR. BEDELL, MR. BEREUTER, MRS. BOGGS, MR. BONIOR OF MICHIGAN, MR. BROWN OF OHIO, MR. BUTLER, MR. BURGENER, MR. CAMPBELL, MR. CLINGER, MR. COLEMAN, MR. CONTE, MR. COURTER, MR. CONYERS, MR. CROCKETT, MR. CRAIG, MR. CORCORAN, MR. CORRADA, MR. COUGHLIN, MR. DAVIS, MR. DE LA GARZA, MR. DOUGHERTY, MR. DWYER, MR. DUNCAN OF TENNESSEE, MR. ERDAHL, MR. EVANS OF DELAWARE, MR. FASCELL, MRS. FENWICK, MS. FERRARO, MR. FISH, MR. FORSYTHE, MR. FRANK, MR. FRENZEL, MR. FROST, MR. GARCIA, MR. GINGRICH, MR. GOLDWATER OF CALIFORNIA, MR. GREEN, MR. GLICKMAN, MR. GUARINI, MR. HALL OF OHIO, MR. HEFTEL OF HAWAII, MR. HOLLENBECK, MRS. HOLT, MR. HORTON, MR. HUGHES, MR. HYDE, MR. JEFFRIES, MR. JOHNSTON OF NORTH CAROLINA, MR. KASTENMEIER, MR. KINDNESS, MR. KOGOVSEK, MR. KRAMER, MR. LAFALCE, MR. LAGOMARSINO, MR. LEHMAN, MR. LONG OF MARYLAND, MR. LOTT, MR. LOWERY OF CALIFORNIA, MR. LUNGREN, MR. LUKEN, MR. MADIGAN, MR. MARKS, MR. MARLENEE, MR. MARRIOTT, MR. MARTIN OF NEW YORK, MR. MCDADE, MR. MCGRATH, MR. MCHUGH, MS. MIKULSKI, MR. MOFFETT, MR. MONTGOMERY, MR. MITCHELL OF NEW YORK, MR. MOORHEAD, MR. MOTTL, MR. MURPHY, MR. NEAL, MR. NELSON, MR. OTTINGER, MR. PASHAYAN, MR. PEPPER, MR. PORTER, MR. PRICE, MR. PRITCHARD, MR. QUILLEN, MR. RINALDO, MR. ROBERTS OF KANSAS, MR. ROBINSON, MR. ROUSSELOT, MR. SABO, MR. SAWYER, MR. SEIBERLING, MR. SENSENBRENNER, MR. SHUMWAY, MR. SOLOMON, MR. STENHOLM, MR. STOKES, MR. TAUKE, MR. TRAXLER, MR. VENTO, MR. WALKER, MR. WAMPLER, MR. WEBER OF MINNESOTA, MR. WHITEHURST, MR. WILSON, MR. WON PAT, MR. YATRON, MR. YOUNG OF MISSOURI, MR. LEVITAS, MR. STANGELAND, MR. NELLIGAN, MR. NAPIER, MR. GEJDENSON, MR. BARNARD, AND MR. PATTERSON

To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 — **May 19, 1981**

MR. WOLPE, MR. MITCHELL OF MARYLAND, MS. OAKAR, MR. MURPHY, MR. BONIOR OF MICHIGAN, MR. YATRON, MR. BRODHEAD, MR. MOAKLEY, MR. LUNDINE, MR. OBERSTAR, MR. FRANK, MR. MOFFETT, MR. FORD OF TENNESSEE, MR. FORD OF MICHIGAN, MR. GAYDOS, MR. SOLARZ, MR. WALGREN, MR. BAILEY OF PENNSYLVANIA, MR. LAFALCE, MR. RAHALL, MR. MOTTL, MR. DWYER, MR. SCHUMER, MR. SHELBY, MR. NELLIGAN, MR. EDGAR, MR. SEIBERLING, MR. PEPPER, MR. HORTON, MR. RICHMOND, MR. CONYERS, MR. RATCHFORD, MR. SAVAGE, MR. KASTENMEIER, MR. HILER, MR. BLANCHARD, AND MR. HERTEL OF MICHIGAN,

To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

(Also referred to Education and Labor Committee.)

July 13, 1981. Report requested from Department of the Treasury.

H.R. 3639 — **May 20, 1981**

MR. BROOKS

To amend section 218 of the Social Security Act to provide that the termination by a State of social security coverage for State or local employees within any coverage group (otherwise than as part of the complete termination of the State's agreement under that section) shall not apply with respect to the members of such group who desire to continue their social security coverage under the agreement.

May 28, 1981. Referred to Subcommittee on Social Security.

H.R. 3640 — **May 20, 1981**

MRS. BOUQUARD

To eliminate the exemption for Congress or for the United States from the application of certain provisions of Federal law relating to social security, and for other purposes.

May 28, 1981. Referred to Subcommittee on Social Security.

H.R. 3644 **May 20, 1981**

MR. DOWNEY, MR. FRENZEL, MR. GRADISON, MR. CAMPBELL, MR. MITCHELL OF MARYLAND, MR. BAILEY OF PENNSYLVANIA, MR. BENJAMIN, MR. FORD OF TENNESSEE, MR. COELHO, MR. WALGREN, MR. WILSON, MR. OTTINGER, MR. BAFALIS, MR. RODINO, MR. SEIBERLING, MR. ECKART, MR. ERTEL, MR. HERTEL OF MICHIGAN, MR. PANETTA, MR. SAWYER, MR. MINETA, MS. MIKULSKI, MR. HARKIN, MR. YATRON, MR. LEHMAN, MR. WOLPE, MR. COLLINS OF TEXAS, AND MR. ERDAHL

To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3649 **May 20, 1981**

MR. HOLLENBECK, AND MR. STUMP

To correct an anomaly in the tariff treatment of ethyl and methyl parathion.

May 26, 1981. Referred to Subcommittee on Trade.
July 23, 1981. Reports requested from Departments of State, Treasury, Commerce, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
Nov. 11, 1981. Informative report received from the U.S. International Trade Commission.
Apr. 29, 1982. Adverse report received from the Department of Agriculture.
May 14, 1982. No Opinion report from Department of State.
May 17, 26, 1982. Hearings held.
June 3, 1982. Adverse report received from Department of Commerce.

H.R. 3650 **May 20, 1981**

MRS. HOLT (BY REQUEST), MR. BARNES, MRS. BYRON, MR. DYSON, MR. HOYER, MS. MIKULSKI, MR. MITCHELL OF MARYLAND, AND MR. LONG OF MARYLAND

To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.

H.R. 3651 **May 20, 1981**

MR. LUJAN

To exclude from gross income the first $1,000 of interest received from savings account deposits in home lending institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3652 **May 20, 1981**

MR. MOTTL

To amend title XVIII of the Social Security Act to require hospitals to report information on hospital mortality rates and other information in order to promote competition and provide consumers with more information in order to make a more informed purchase of hospital inpatient services.

(Also referred to Energy and Commerce Committee.)

May 28, 1981. Referred to Subcommittee on Health.

H.R. 3654 **May 20, 1981**

MR. ROUSSELOT

To continue through December 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

May 26, 1981. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3657 **May 20, 1981**

MR. SMITH OF OREGON, MR. DANNEMEYER, MR. CROCKETT, MR. GREGG, MR. DAUB, MR. SAM B. HALL, JR., MR. EVANS OF GEORGIA, MR. BENEDICT, MR. MILLER OF OHIO, MR. HILER, MR. WEBER OF MINNESOTA, MR. HOPKINS, MR. WALGREN, AND MR. JAMES K. COYNE

To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

May 26, 1981. Referred to Subcommittee on Social Security.

H.R. 3665 **(See H.R. 2899 for identical bills.)** **May 21, 1981**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 3668 **May 21, 1981**

MR. BREAUX AND MR. FORSYTHE

To amend title VI of the Merchant Marine Act, 1936, in order to permit the establishment of capital construction funds for fishery facilities.

(Also referred to Merchant Marine and Fisheries Committee.)

H.R. 3671 **May 21, 1981**

MR. EVANS OF IOWA, AND MR. EDWARDS OF ALABAMA

To amend the Internal Revenue Code of 1954 to authorize the President to exempt from interest income, certain residential mortgages purchased from Federal and State chartered savings and loan institutions.

H.R. 3676 **May 21, 1981**

MR. GREEN

To amend the Internal Revenue Code of 1954 to extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns, and to remove rate inequities for married persons where both are employed.

H.R. 3677 **May 21, 1981**

MR. GREEN

To provide increased benefits under the medicare program, and for other purposes.

(Also referred to Energy and Commerce Committee.)

May 28, 1981. Referred to Subcommittee on Health.

H.R. 3678 **May 21, 1981**

MR. HANCE AND MR. CARMAN

To amend the Internal Revenue Code of 1954 to reduce to 6 months the holding period required for long-term capital gain treatment.

H.R. 3679 **May 21, 1981**

MR. HANCE

To amend the Internal Revenue Code of 1954 to encourage the construction of real property.

H.R. 3681 **May 21, 1981**

MR. JENKINS

To amend the Internal Revenue Code of 1954 to increase to $900 the minimum amount a parent not having custody of a child must provide for the support of the child in certain cases in order to claim a personal exemption for the child.

H.R. 3682 **May 21, 1981**

MR. JENKINS, MR. MARRIOTT, MRS. HECKLER, MR. MAVROULES, MR. BAILEY OF PENNSYLVANIA, MR. SHANNON, MR. LEE, AND MR. FRANK

To improve productivity and promote capital investment in small business and for other purposes.

June 1, 1981. Report requested from Department of the Treasury.

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 3683 **May 21, 1981**

MR. MCCURDY

To amend title II of the Social Security Act to increase the amount that a recipient may earn before being subject to a reduction in benefits on account of work.

May 26, 1981. Referred to Subcommittee on Social Security.

H.R. 3684 **May 21, 1981**

MR. PATTERSON

To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3687 **May 21, 1981**

MR. STANGELAND AND MR. NAPIER

To amend the Internal Revenue Code of 1954 to provide an unlimited estate and gift tax marital deduction.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3694 **May 27, 1981**

MR. ANNUNZIO

To amend the Internal Revenue Code of 1954 to permit banks, savings, and loan institutions, and similar financial institutions to issue tax-exempt certificates of deposit for housing purposes.

11-054 O - 83 - 17

H.R. 3697 (See H.R. 483 for identical bills.) **May 27, 1981**

MR. FLORIO, MR. RAHALL, MR. EDGAR, MR. ROE, MR. HOWARD, MR. RINALDO, AND MR. DWYER

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.

H.R. 3698 **May 27, 1981**

MR. HANCE

To amend the Internal Revenue Code of 1954 to provide a deduction for expenses of certain postsecondary education.

H.R. 3707 **May 27, 1981**

MR. SYNAR

To amend title XIX of the Social Security Act to provide for the reform of financing of health care services provided under the medicaid program, and for other purposes.

(Also referred to Energy and Commerce Committee.)

June 2, 1981. Referred to Subcommittee on Health.

H.R. 3709 **May 28, 1981**

MR. EDGAR, MR. RAHALL, MR. RICHMOND, MR. LAGOMARSINO, MR. FOGLIETTA, MR. MITCHELL OF MARYLAND, MR. COELHO, MRS. FENWICK, MR. SCHEUER, MR. CLAY, MRS. CHISHOLM, MR. NAPIER, MR. SABO, MR. RODINO, MR. SEIBERLING, MR. WYDEN, MR. BURGENER, MR. MURPHY, MR. VENTO, MS. MIKULSKI, MRS. COLLINS OF ILLINOIS, MR. LEHMAN, MR. BEDELL, MR. STUDDS, MR. DOWNEY, AND MR. FLORIO

To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3710 **May 28, 1981**

MR. ATKINSON AND MR. BEDELL

To amend title II of the Social Security Act to set the contribution and benefit base at an amount not less than $60,000.

June 2, 1981. Referred to Subcommittee on Social Security.

H.R. 3717 **May 28, 1981**

MR. FORSYTHE AND MR. BREAUX

To provide additional funds for certain projects relating to fish restoration, and for other purposes.

(Also referred to Merchant Marine and Fisheries Committee.)

H.R. 3718 **May 28, 1981**

MR. GUARINI, MR. DUNCAN OF TENNESSEE, AND MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3719 **May 28, 1981**

MR. GLICKMAN, MR. LEBOUTILLIER, MR. KRAMER, MR. WYDEN, MR. PHILIP M. CRANE, MR. SILJANDER, MR. NEAL, AND MR. HILER

To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.

H.R. 3721 **May 28, 1981**

MR. JACOBS, MR. EVANS OF INDIANA, MR. FASCELL, MR. HEFTEL OF HAWAII, MR. LUJAN, MR. GINGRICH, MR. EDGAR, MR. HANCE, MRS. ROUKEMA, MR. SHAW, MR. MITCHELL OF MARYLAND, MR. PEPPER, MR. FRANK, MR. FAZIO, MR. AKAKA, MR. PORTER, AND MR. D'AMOURS

To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3723 **May 28, 1981**

MR. MADIGAN AND MR. BROYHILL

To amend provisions of law concerned with health professions personnel, and for other purposes.

(Referred to Energy and Commerce Committee.)

May 18, 1981. Executive Communication 1391.
June 11, 1981. Re-referred to the Committee on Energy and Commerce and the Committee on Ways and Means.

H.R. 3725 **May 28, 1981**

MR. MADIGAN (BY REQUEST) AND MR. BROYHILL

To provide a ceiling on Federal expenditures for Medicaid, to increase States' flexibility to determine the scope of their Medicaid programs, to make other amendments to the Medicare and Medicaid programs, and for other purposes.

(Also referred to Energy and Commerce Committee.)

May 18, 1981. Executive Communication 1390.
June 3, 1981. Referred to the Subcommittees on Health and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3726 **May 28, 1981**

MR. NOWAK AND MR. MARRIOTT

To amend the Internal Revenue Code of 1954 to provide a credit for the employment of new employees and to incorporate in such credit a 40 percent additional credit for wages paid for service during the first 2 years to employees from distressed areas and employees of industries experiencing a shortage of skilled labor.

H.R. 3730 **(See H.R. 741 for identical bills.)** **May 28, 1981**

MR. ROE

To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

June 2, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 3732 **May 28, 1981**

MR. WAXMAN AND MR. LELAND

To consolidate Federal assistance to States for maternal and child health related services, to provide greater flexibility to States in administering programs providing these services, and for other purposes.

(Also referred to Energy and Commerce Committee.)

(Superseded by H.R. 3814.)

May 29, 1981. Referred to the Subcommittees on Health and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 3733 **(See H.R. 2862 for identical bills.)** **May 28, 1981**

MR. WEISS

To amend the Internal Revenue Code of 1954 to increase to $1,000 the amount of interest paid by financial institutions which may be excluded from gross income by individuals and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3734 **May 28, 1981**

MR. WORTLEY

To amend the Internal Revenue Code of 1954 to allow certain individuals who have attained age 65 or who are disabled a refundable tax credit for property taxes paid by them on their principal residences or for a certain portion of the rent they pay for their principal residences.

H.R. 3741 **June 1, 1981**

MR. DANIELSON AND MR. DORGAN OF NORTH DAKOTA

To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.

(Also referred to Government Operations, Post Office and Civil Service, and Judiciary Committees.)

May 20, 1981. Executive Communication 1421.
Oct. 15, 1981. Hearing held.

(See P.L. 97-365 (H.R. 4613 for related action.)

H.R. 3743 **June 1, 1981**

MR. HEFTEL OF HAWAII, MR. FRENZEL, MR. MCCLOSKEY, MR. SHANNON, AND MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 to increase the amount of certain moving expenses allowable as a deduction.

(Supersedes H.R. 2539)

H.R. 3744 — **June 1, 1981**

MR. HEFTEL OF HAWAII, MR. FRENZEL, MR. DUNCAN OF TENNESSEE, MR. GUARINI, MR. SCHULZE, MR. BAFALIS, MR. MATSUI, MR. LANTOS, MR. BAILEY OF PENNSYLVANIA, MR. AUCOIN, MR. BONKER, MR. BONER OF TENNESSEE, MR. JOHN L. BURTON OF CALIFORNIA, MR. COELHO, MR. DANIEL B. CRANE, MR. PHILIP M. CRANE, MR. DASCHLE, MS. FERRARO, MR. GEPHARDT, MR. GREEN, MR. MARTIN OF NORTH CAROLINA, MR. OBERSTAR, MR. SCHEUER, MR. SOLOMON, MR. SYNAR, MR. WYDEN, MR. YOUNG OF MISSOURI, MR. IRELAND, MR. MINETA, AND MR. ERTEL

To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

June 4, 1981. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3751 — **June 2, 1981**

MR. BAILEY OF PENNSYLVANIA

To amend and revise provisions of the Internal Revenue Code of 1954 relating to the targeted jobs tax credit.

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3752 — **June 2, 1981**

MR. BAILEY OF PENNSYLVANIA, MR. BONER OF TENNESSEE, MR. DAN DANIEL, MR. DUNCAN, MR. EDGAR, MS. FIEDLER, MR. HUGHES, MR. KINDNESS, MR. LOWERY OF CALIFORNIA, MR. MCCOLLUM, MR. MURPHY, MR. PEPPER, MR. RAHALL, MR. SAWYER, MRS. SCHNEIDER, MR. SEIBERLING, MR. BRODHEAD, MR. HALL OF OHIO, MR. WOLPE, MR. DENARDIS, MR. DWYER, MR. GRAY, MR. FORSYTHE, MR. GOODLING, MR. NOWAK, MR. MCKINNEY, MR. EMERSON, MR. HORTON, AND MR. MCGRATH

To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor-short industries.

H.R. 3753 — **June 2, 1981**

MR. BAILEY OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to provide for the disposition of investment tax credits earned by basic American industries through transferability, refundability, and carryback and carryforward of earned and future investment tax credits, and to provide certain penalties when taxpayers transfer or receive refunds for such credits.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3754 — **June 2, 1981**

MR. BROWN OF OHIO

To amend the Internal Revenue Code of 1954 to provide a 50-percent maximum tax rate on taxable income.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3756 — **June 2, 1981**

MR. JOHN L. BURTON

To provide that no Treasury note which is issued for a term of more than 3 years shall bear interest at a rate which is greater than 8 percent per annum.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 3757 — **June 2, 1981**

MR. FORD OF TENNESSEE

To amend title XVIII of the Social Security Act to include dental care among the items and services for which payment may be made under the supplementary medical insurance program.

(Also referred to Energy and Commerce Committee.)

June 4, 1981. Referred to Subcommittee on Health.

H.R. 3758 — **June 2, 1981**

MR. HANCE

To amend the Internal Revenue Code of 1954 to reduce estate and gift taxes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3759 — **June 2, 1981**

MR. IRELAND, MR. GIBBONS, AND MR. FRENZEL

To amend the Tariff Act of 1930 with respect to the penalty for failure to declare articles valued at less than $50.

June 5, 1981. Referred to Subcommittee on Trade.
June 8, 1981. Reports requested from Departments of State, Treasury, Commerce, Agriculture, the U.S. Trade Representative, and the U.S. International Trade Commission.

H.R. 3760 **June 2, 1981**

MR. JONES OF OKLAHOMA, MR. CONABLE, MR. FRENZEL, MR. MATSUI, MR. UDALL, MR. CLAUSEN, MR. YOUNG OF ALASKA, MR. BEREUTER, MR. SOLARZ, MR. LOWRY OF WASHINGTON, MR. EMERY, MR. KILDEE, MR. VENTO, MR. LUJAN, MR. KOGOVSEK, MR. WATKINS, MR. SWIFT, MR. BAILEY OF PENNSYLVANIA, MR. ROE, MR. OBERSTAR, MR. LEHMAN, MR. HAWKINS, MR. DASCHLE, MR. ROYBAL, MR. SIMON, MR. WON PAT, MR. TAUKE, MR. FAUNTROY, MR. HARKIN, MR. DE LUGO, MR. ENGLISH, MR. MITCHELL OF MARYLAND, AND MR. RATCHFORD

To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-473 (H.R. 5470) for related action.)

H.R. 3761 **June 2, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3764 **(See H.R. 798 for identical bills.)** **June 2, 1981**

MR. NAPIER, MR. EMERSON, MR. FIELDS, MR. FRANK, MR. LEBOUTILLIER, MR. CROCKETT, AND MR. FAUNTROY

To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

June 4, 1981. Referred to Subcommittee on Social Security.

H.R. 3765 **June 2, 1981**

MR. NAPIER, MR. EMERSON, MR. ROBERTS OF KANSAS, MR. HARTNETT, MR. MCCOLLUM, MR. ROBERTS OF SOUTH DAKOTA, MR. MORRISON, MR. JOHNSTON OF NORTH CAROLINA, MR. CRAIG, MR. SKEEN, MR. HANSEN OF UTAH, MR. STATON OF WEST VIRGINIA, MR. HOLLAND, MR. BAILEY OF MISSOURI, MR. BROWN OF COLORADO, MR. LEBOUTILLIER, MR. CROCKETT, MR. WEBER OF OHIO, MR. SOLOMON, MR. GLICKMAN, MR. KRAMER, MR. STARK, MR. SHAW, MR. ROEMER, MR. JAMES K. COYNE, AND MR. SHARP

To provide mandatory social security coverage for Members of Congress and certain congressional employees.

June 5, 1981. Referred to Subcommittee on Social Security.

H.R. 3766 **June 2, 1981**

MR. NAPIER, MR. EMERSON, MR. NELLIGAN, MR. ROBERTS OF KANSAS, MR. ROBERTS OF SOUTH DAKOTA, MR. HARTNETT, MR. CAMPBELL, MR. HANSEN OF UTAH, MR. MORRISON, MR. SKEEN, MR. FIELDS, MR. CRAIG, MR. MCCOLLUM, MR. JOHNSTON OF NORTH CAROLINA, MR. BROWN OF COLORADO, MR. BAILEY OF MISSOURI, MR. HANSEN OF IDAHO, MR. ROGERS, MR. STATON OF WEST VIRGINIA, MR. LEBOUTILLIER, MR. CROCKETT, MR. SOLOMON, MR. PORTER, MR. GLICKMAN, MR. KRAMER, MR. FAUNTROY, MR. JAMES K. COYNE, AND MR. PAUL

To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

June 5, 1981. Referred to Subcommittee on Social Security.

H.R. 3767 **June 2, 1981**

MR. RUSSO, MR. WYDEN, MR. BAILEY OF PENNSYLVANIA, MR. VENTO, MR. BAFALIS, MR. EVANS OF GEORGIA, MR. ANTHONY, MR. SIMON, AND MR. DORGAN OF NORTH DAKOTA

To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3774 **June 3, 1981**

MR. PHILIP M. CRANE, MR. DANIEL B. CRANE, AND MR. NEAL

To amend the Internal Revenue Code of 1954 to provide income and estate tax deductions for decedents who donate organs for use as transplants.

Feb. 16, 1982. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 3775 **June 3, 1981**

MR. MCEWEN

To amend the Internal Revenue Code of 1954 to allow self-employed individuals an income tax deduction for one-half of the social security tax on self-employment income.

H.R. 3776 **June 3, 1981**

MR. MCEWEN

To amend the Internal Revenue Code of 1954 to allow a deduction for certain life insurance premiums.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3777 **June 3, 1981**

MR. MCEWEN

To amend the Internal Revenue Code of 1954 to provide that the amounts paid for health insurance will be allowed as a deduction without regard to the 3-percent limitation on the medical deduction and whether or not the individual itemizes his deductions.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3780 **June 3, 1981**

MR. SCHUMER

To amend title II of the Social Security Act to extend child's insurance benefits to full-time students who have not attained the age of 26, and for other purposes.

June 5, 1981. Referred to Subcommittee on Social Security.

H.R. 3783 **June 4, 1981**

MR. BEREUTER

To amend the Internal Revenue Code to reform estate and gift taxes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3784 **June 4, 1981**

MR. BEREUTER

To amend the Internal Revenue Code of 1954 to promote equity of taxation.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3785 **June 4, 1981**

MR. BEREUTER

To amend the Internal Revenue Code of 1954 to promote individual savings.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3786 **June 4, 1981**

MR. BREAUX, MR. KEMP, MR. FORSYTHE, MR. JONES OF NORTH CAROLINA, MR. BONKER, MR. FUQUA, MR. PEPPER, MR. BAFALIS, MR. DOUGHERTY, MR. MARTIN OF NORTH CAROLINA, MR. MOORE, MR. WHITEHURST, MR. ADDABBO, MR. HUBBARD, MR. YOUNG OF ALASKA, MR. FIELDS, MR. DAVIS, MR. TAUZIN, MR. DYSON, MR. HOWARD, MR. TRIBLE, MR. DE LA GARZA, MR. LEBOUTILLIER, MRS. HOLT, MR. LENT, MR. CROCKETT, MR. LAGOMARSINO, MR. MORRISON, MR. BAILEY OF PENNSYLVANIA, MR. WILSON, MR. LOTT, MR. ROE, MR. EDWARDS OF ALABAMA, MR. LIVINGSTON, MR. WYDEN, MR. HUCKABY, MR. MCDONALD, MR. HUTTO, MR. ROBERT W. DANIEL, JR., MR. IRELAND, MR. WEBER OF OHIO, MR. BIAGGI, MRS. BOGGS, AND MR. BINGHAM

To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3791 **June 4, 1981**

MR. DOWNEY, MR. FORD OF TENNESSEE, MR. HUBBARD, MR. HAWKINS, MR. MOAKLEY, MR. GEPHARDT, MR. SEIBERLING, MR. SHAMANSKY, MR. DWYER, MR. HOPKINS, MR. HANCE, MR. EDGAR, MR. LAFALCE, MR. MILLER OF CALIFORNIA, MR. ANDERSON, MR. RICHMOND, MR. CROCKETT, MR. MITCHELL OF MARYLAND, MR. DAN DANIEL, MR. BEVILL, MR. KILDEE, MR. CONYERS, MR. PATTERSON, MR. SOLARZ, MR. GLICKMAN, MR. MURPHY, MR. OTTINGER, MR. WHITEHURST, MRS. COLLINS OF ILLINOIS, MR. SIMON, MR. ALBOSTA, MR. RAHALL, MR. FASCELL, MR. EVANS OF GEORGIA, MR. BUTLER, MR. LUKEN, MR. JENKINS, MR. SHANNON, MR. WOLPE, MR. COELHO, MR. NAPIER, MR. CAMPBELL, MR. DUNN, MR. FRANK, MS. MIKULSKI, MR. NEAL, MR. LANTOS, AND MR. GRAY

To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3792 **(See H.R. 210 for identical bills.)** **June 4, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations.

H.R. 3794 — **June 4, 1981**

MR. GIBBONS, MR. FRENZEL, AND MR. MITCHELL OF NEW YORK

To amend the Internal Revenue Code of 1954 to provide incentives for Employee Stock Ownership Plans.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3795 — **June 4, 1981**

MRS. HECKLER, AND MR. SMITH OF NEW JERSEY

To amend title 18 of the United States Code to make arson involving public accommodations affecting interstate or foreign commerce an offense, to require a report to Congress from the Federal Arson Prevention Control Task Force, and to amend the Internal Revenue Code of 1954 to provide an investment tax credit for the installation of certain fire prevention equipment.

(Also referred to Judiciary Committee.)

H.R. 3803 — **June 4, 1981**

MR. MADIGAN, MR. MCEWEN, MRS. MARTIN OF ILLINOIS, MR. LAGOMARSINO, MR. FAZIO, MR. KINDNESS, MR. LENT, MR. ROTH OF WISCONSIN, MR. CORCORAN, MR. SUNIA, MR. RAILSBACK, MR. WOLF, MR. BADHAM, MR. SIMON, AND MR. HYDE

To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3806 — **June 4, 1981**

MR. MOTTL, MR. ROE, MR. LEHMAN, MR. FAUNTROY, AND MR. SCHUMER

To amend title XVIII of the Social Security Act to provide that part A deductible under medicare may not be increased unless approved by both Houses of the Congress.

June 9, 1981. Referred to Subcommittee on Health.

H.R. 3810 — **June 4, 1981**

MR. VANDER JAGT AND MR. BRODHEAD

To amend the Internal Revenue Code of 1954 to provide that a fire or rescue vehicle and a chassis sold for conversion into a fire or rescue vehicle, an ambulance, hearse or combination ambulance-hearse will be exempt from the excise tax on trucks.

June 15, 1981. Report requested from Department of the Treasury.

H.R. 3814 — **June 4, 1981**

MR. WAXMAN AND MR. LELAND

To consolidate Federal assistance to States for maternal and child health and related services, to provide greater flexibility to States in administering programs providing these services, and for other purposes.

(Also referred to Energy and Commerce Committee.)

(Supersedes H.R. 3732.)

June 11, 1981. Referred to the Subcommittees on Health and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 3818 — **June 4, 1981**

MRS. BYRON

To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax for amounts received as annuities, pensions, or other retirement benefits.

H.R. 3819 — **June 4, 1981**

MRS. BYRON

To amend the Internal Revenue Code of 1954 to allow a deduction of not more than $1,500 for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained the age of 65.

H.R. 3820 — **June 4, 1981**

MR. PHILIP M. CRANE, MR. DANIEL B. CRANE, MR. NAPIER, MR. BAFALIS, MR. WILSON, MR. SILJANDER, MR. YOUNG OF ALASKA, MR. GOLDWATER, MR. SMITH OF NEW JERSEY, MR. ERTEL, MR. PARRIS, MR. KRAMER, AND MR. SIMON

To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

June 12, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 3824 **June 4, 1981**

MR. KEMP, MR. GARCIA, MR. GRAY, MR. HAWKINS, MR. MICHEL, MR. LOTT, MR. BENJAMIN, MR. COURTER, MS. FIEDLER, MR. DAUB, MR. CROCKETT, MR. SPENCE, MR. WHITEHURST, MR. SAWYER, MR. DENARDIS, MR. LEBOUTILLIER, MR. DOUGHERTY, MR. LUNGREN, MR. BEARD, MR. LOWERY OF CALIFORNIA, MR. BETHUNE, MR. MOORHEAD, MR. CAMPBELL, MR. RHODES, MR. SMITH OF NEW JERSEY, MR. GINGRICH, MR. ECKART, MR. SMITH OF ALABAMA, MR. BIAGGI, MR. LAGOMARSINO, MRS. SCHROEDER, MR. RINALDO, MR. RITTER, MRS. FENWICK, MR. DANNEMEYER, MR. BROOMFIELD, MR. HILER, MR. SHAW, MR. MURPHY, MR. FARY, MR. EDGAR, MR. CHAPPELL, MR. MARTIN OF NEW YORK, MR. LIVINGSTON, MR. EVANS OF IOWA, MR. SOLOMON, MR. STATON OF WEST VIRGINIA, MR. BURGENER, MR. WALKER, MR. MCKINNEY, MR. CORRADA, MR. FORSYTHE, MR. REGULA, MR. GILMAN, MRS. SCHNEIDER, MRS. HOLT, MR. SILJANDER, MS. MARTIN OF ILLINOIS, MR. DERWINSKI, MR. CORCORAN, MR. WEBER OF OHIO, MR. PEPPER, MR. WORTLEY, MR. SMITH OF OREGON, MR. ATKINSON, MR. LEE, MR. MAZZOLI, MR. CLAY, MR. HYDE, MR. JEFFRIES, MR. HERTEL OF MICHIGAN, MR. WILLIAMS OF OHIO, MR. PORTER, MR. DUNN, MR. TAUKE, MR. EDWARDS OF OKLAHOMA, MR. EVANS OF DELAWARE, MR. ROUSSELOT, MR. MCGRATH, MR. OXLEY, MR. SCHULZE, MR. VANDER JAGT, MR. O'BRIEN, AND MR. DREIER

To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

(Also referred concurrently to the Committee on Banking, Finance and Urban Affairs only for consideration of such portions of section 102 of the bill as fall within that committee's jurisdiction under clause 1(d), rule X.)

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3825 **June 4, 1981**

MR. PEPPER, MR. ADDABBO, MR. BINGHAM, MR. BONKER, MRS. COLLINS OF ILLINOIS, MR. CONYERS, MR. CROCKETT, MR. DELLUMS, MR. DOWNEY, MR. DUNCAN, MR. DWYER, MR. FAUNTROY, MR. FORD OF MICHIGAN, MR. GUARINI, MR. HERTEL OF MICHIGAN, MR. LAFALCE, MR. LEHMAN, MR. MAVROULES, MR. MCDADE, MR. MINETA, MR. MOTTL, MR. MURPHY, MS. OAKAR, MR. OBERSTAR, MR. ROSENTHAL, MR. SOLARZ, MR. SCHEUER, MR. VENTO, MR. WORTLEY, AND MR. ZEFERETTI

To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

June 9, 1981. Referred to Subcommittee on Health.

H.R. 3826 **June 4, 1981**

MR. PEPPER, MR. ADDABBO, MR. BINGHAM, MR. BONKER, MRS. COLLINS OF ILLINOIS, MR. CONYERS, MR. CROCKETT, MR. DELLUMS, MR. DOWNEY, MR. DUNCAN, MR. DWYER, MR. FAUNTROY, MR. FORD OF MICHIGAN, MR. GUARINI, MR. HERTEL OF MICHIGAN, MR. LAFALCE, MR. LEHMAN, MR. MAVROULES, MR. MCDADE, MR. MINETA, MR. MOTTL, MR. MURPHY, MS. OAKAR, MR. OBERSTAR, MR. ROSENTHAL, MR. SOLARZ, MR. SCHEUER, MR. VENTO, MR. WORTLEY, AND MR. ZEFERETTI

To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

June 9, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 3827 **June 4, 1981**

MR. PEPPER, MR. BINGHAM, MR. BONKER, MRS. COLLINS OF ILLINOIS, MR. CONYERS, MR. CROCKETT, MR. DELLUMS, MR. DOWNEY, MR. DUNCAN, MR. DWYER, MR. FAUNTROY, MR. FORD OF MICHIGAN, MR. GUARINI, MR. HERTEL OF MICHIGAN, MR. HYDE, MR. LAFALCE, MR. MAVROULES, MR. MCDADE, MR. MINETA, MR. MOTTL, MR. MURPHY, MS. OAKAR, MR. OBERSTAR, MR. PEYSER, MR. ROSENTHAL, MR. SOLARZ, MR. SCHEUER, MR. VENTO, MR. WORTLEY, MR. ZEFERETTI, AND MR. FOGLIETTA

To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

June 10, 1981. Referred to Subcommittee on Health.

H.R. 3828 **June 4, 1981**

MR. SKELTON

To amend the Internal Revenue Code of 1954 to provide estate tax equity for family enterprises and other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3841 **June 8, 1981**

MR. ROSENTHAL, MR. CLAY, MR. WEISS, MR. EDGAR, MR. MITCHELL OF MARYLAND, MR. SCHUMER, MR. MARKEY, MR. WALGREN, MR. CONYERS, MR. RANGEL, MR. ADDABBO, MS. FERRARO, AND MR. BRODHEAD

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3842 **June 8, 1981**

MR. FIELDS

To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to section 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

(Superseded by H.R. 4178)

H.R. 3845 **June 8, 1981**

MR. NEAL

To amend the Internal Revenue Code of 1954 to exempt from the excise tax on firearms small manufacturers and producers.

H.R. 3846 **June 8, 1981**

MR. PEPPER, MR. ADDABBO, MR. BINGHAM, MR. BONKER, MRS. COLLINS OF ILLINOIS, MR. CONYERS, MR. CROCKETT, MR. DELLUMS, MR. DAVIS, MR. DOWNEY, MR. DUNCAN, MR. DWYER, MR. ECKART, MR. FAUNTROY, MR. FORD OF MICHIGAN, MR. GUARINI, MR. HERTEL OF MICHIGAN, MR. LAFALCE, MR. LEHMAN, MR. MAVROULES, MR. MCDADE, MR. MINETA, MR. MOTTL, MR. MURPHY, MS. OAKAR, MR. OBERSTAR, MR. ROSENTHAL, MR. SOLARZ, MR. SCHEUER, MR. VENTO, MR. WEBER OF MINNESOTA, MR. WORTLEY, MR. WYDEN, AND MR. ZEFERETTI

To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

June 10, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 3847 **June 8, 1981**

MR. PEPPER, MR. FAZIO, AND MR. DE LUGO

To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.

(Also referred to Energy and Commerce Committee.)

June 11, 1981. Referred to the Subcommittees on Health, Social Security, and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

Identical with

H.R. 4310 Mr. Hammerschmidt

H.R. 3848 **June 8, 1981**

MR. STARK

To establish a service industries development program in the Department of Commerce.

(Also referred to Banking, Finance and Urban Affairs, Foreign Affairs, Energy and Commerce, and Judiciary Committees.)

June 12, 1981. Referred to Subcommittee on Trade.

H.R. 3849 **June 9, 1981**

MR. CONABLE (BY REQUEST) AND MR. HANCE

To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

(Supersedes H.R. 2400.)

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3850 **June 9, 1981**

MR. ROSTENKOWSKI AND MR. CONABLE

To make expenditure reductions in accordance with the budget reconciliation process.

(Also referred to Energy and Commerce Committee.)

June 10, 1981. Referred to the Subcommittees on Trade, Health, Social Security, and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.
Feb. 17, 18, 19, 26, 27; Mar. 6, 13, 16, 23; and May 28, 1981. Subcommittee on Social Security held hearings on subject matter.
Feb. 24, 25, and Mar. 3, 4, 5, 1981. Hearings held on subject matter by full Committee.
Mar. 11 & 12, 1981. Subcommittee on Public Assistance and Unemployment Compensation held hearings on subject matter.
Mar. 24 & 25, 1981. Subcommittees on Health and Oversight held joint hearings on subject matter.
Mar. 30, 31, and Apr. 1, 1981. Subcommittee on Health held hearings on subject matter.
Feb. 26; Mar. 11, 30 & 31, 1981. Subcommittee on Trade held hearings on subject matter.
June 10, 1981. Ordered reported.
June 12, 1981. Reported to House amended. H.Rept. 97-143, Part 1.

(Engrossed in H.R. 3964 and H.R. 3982.)

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3851 **June 9, 1981**

MR. PHILLIP BURTON

To provide benefits under part B of the medicare program with respect to acupuncture treatment in States which license or certify individuals who furnish such treatment.

(Also referred to Energy and Commerce committee.)

June 10, 1981. Referred to Subcommittee on Health.

Identical with

H.R. 3945 Mr. John L. Burton

H.R. 3853 **June 9, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide that interest on certain mortgages sold by savings and loan institutions will be exempt from Federal income tax.

H.R. 3854 **June 9, 1981**

MR. EDWARDS OF ALABAMA

To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3857 **June 9, 1981**

MR. GIBBONS AND MR. BAFALIS

To provide that the tax treatment by certain lessors of automobiles and trucks as depreciable property shall not be disturbed without legislative action.

H.R. 3859 **June 9, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to allow a deduction for sewer taxes, rents, and other similar sewer charges.

H.R. 3860 **(See H.R. 2899 for identical bills.)** **June 9, 1981**

MR. LEBOUTILLIER AND MS. FERRARO

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 3864 **June 9, 1981**

MR. OTTINGER

To amend the Internal Revenue Code of 1954 to increase the amount of interest income exempt from tax, to allow taxpayers to receive a refundable credit in lieu of the partial exclusion of interest income, and to provide for a special partial exclusion of interest income in the case of elderly taxpayers.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3865 **June 9, 1981**

MR. PICKLE

To establish a Social Security Court under Article I of the Constitution to serve as the initial reviewing court with respect to all decisions rendered under the old-age, survivors, and disability insurance program and final determinations made under the supplemental security income program, and to make other improvements in the appeals process under those programs.

(Also referred to Judiciary Committee.)

June 12, 1981. Referred to the Subcommittees on Social Security and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 3869 **June 10, 1981**

MR. ARCHER

To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to section 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

H.R. 3870 **June 10, 1981**

MR. AUCOIN, MR. MURPHY, MR. WYDEN, MR. GINGRICH, MR. COELHO, MR. LEHMAN, MR. KILDEE, MR. AKAKA, MR. WEAVER, MR. MORRISON, MR. WYLIE, MR. SEIBERLING, MR. GOODLING, MR. RODINO, MR. FORSYTHE, MS. MIKULSKI, MR. DYSON, MR. YATRON, MR. VENTO, MR. NEAL, MR. SAWYER, MR. WOLPE, MR. BEDELL, MR. HERTEL OF MICHIGAN, MR. ROE, MR. WEBER OF MINNESOTA, MR. MCKINNEY, AND MR. LANTOS

To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

July 13, 1981. Reports requested from Departments of Treasury and Agriculture.

H.R. 3871 (See H.R. 741 for identical bills.) **June 10, 1981**

MRS. BOUQUARD

To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

June 12, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 3873 **June 10, 1981**

MR. CONABLE

To amend the Internal Revenue Code of 1954 with respect to the time for payment of gift taxes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3874 **June 10, 1981**

MR. CONABLE

To exempt from duty certain aircraft components and materials installed in aircraft previously exported from the United States where the aircraft is returned without having been advanced in value or improved in condition while abroad.

June 12, 1981. Referred to Subcommittee on Trade.
June 15, 1981. Hearing held.
July 17, 1981. Subcommittee on Trade reported to full Committee.
Sept. 16, 1981. Ordered reported.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 3875 (See H.R. 2109 for identical bills.) **June 10, 1981**

MR. EMERSON

To extend from five to ten years (until November 30, 1987) the period during which spouses and surviving spouses who are eligible for Government pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

June 12, 1981. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 3880 **June 11, 1981**

MR. ANTHONY

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3882 **June 11, 1981**

MR. BAFALIS, MR. PICKLE, MR. ARCHER, MR. CONABLE, MR. PHILIP M. CRANE, MR. DUNCAN OF TENNESSEE, MR. FRENZEL, MR. GRADISON, MR. HANCE, MR. HEFTEL OF HAWAII, MR. HOLLAND, MR. JENKINS, MR. JONES OF OKLAHOMA, MR. MARTIN OF NORTH CAROLINA, MR. MOORE, MR. ROUSSELOT, MR. SCHULZE, MR. VANDER JAGT, MR. LOEFFLER, MRS. SMITH OF NEBRASKA, MR. ROBERTS OF KANSAS, MR. NOWAK, MR. ANDREWS, MR. EVANS OF GEORGIA, MR. STENHOLM, MR. DE LA GARZA, MR. RITTER, MR. KAZEN, MR. FORSYTHE, MR. ENGLISH, MR. WHITEHURST, MR. LENT, MR. MCCLORY, MR. LAFALCE, MR. SHAW, MR. DERWINSKI, MR. SKEEN, MR. PATMAN, MR. BURGENER, MR. AUCOIN, MR. BEREUTER, MR. COLLINS OF TEXAS, MR. FROST, MR. CHAPPIE, MR. GLICKMAN, MR. WILSON, MR. SIMON, MR. SANTINI, MR. DASCHLE, MR. MCCURDY, MR. DICKS, MR. LOWERY OF CALIFORNIA, MR. STANGELAND, MR. TAUKE, MR. SAWYER, MR. GINGRICH, MR. TRIBLE, MR. SWIFT, MR. COLEMAN, AND MR. CORCORAN

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3884 **June 11, 1981**

MR. DELLUMS, MR. CONYERS, MR. FORD OF TENNESSEE, MR. MITCHELL OF MARYLAND, MR. RICHMOND, MR. ROSENTHAL, MR. ADDABBO, MR. WEISS, MR. SAVAGE, MR. WASHINGTON, MR. SCHUMER, MRS. COLLINS OF ILLINOIS, MRS. CHISHOLM, MR. STOKES, MR. FAUNTROY, MR. CROCKETT, AND MS. MIKULSKI

To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

(Also referred to Energy and Commerce, Armed Services, Banking, Finance and Urban Affairs, the District of Columbia, Education and Labor, Judiciary, Post Office and Civil Service, and Veterans' Affairs Committees.)

June 22, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 3885 **June 11, 1981**

MR. DOWNEY

To amend the Internal Revenue Code of 1954 to exclude from gross income reduced airline fare benefits received by airline employees and their families.

Identical with
H.R. 4190 Mr. Anderson

H.R. 3886 **June 11, 1981**

MR. ERTEL

To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for individual savings and for contributions to Keogh plans, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3890 **June 11, 1981**

MR. GUARINI, MR. JACOBS, MR. BAILEY OF PENNSYLVANIA, MR. HOLLAND, AND MR. FOWLER

To amend the Internal Revenue Code of 1954 to allow the investment tax credit for theatrical productions.

H.R. 3891 **June 11, 1981**

MR. HAGEDORN, MR. LAGOMARSINO, MR. DERWINSKI, MR. KASTENMEIER, MR. BURGENER, MR. FORSYTHE, MR. SENSENBRENNER, MR. MITCHELL OF NEW YORK, MR. ANTHONY, MR. WILSON, AND MR. SAWYER

To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3892 **June 11, 1981**

MR. HAGEDORN, MR. LAGOMARSINO, MR. DERWINSKI, MR. KASTENMEIER, MR. BURGENER, MR. FORSYTHE, MR. SENSENBRENNER, MR. MITCHELL OF NEW YORK, MR. ANTHONY, MR. WILSON, AND MR. SAWYER

To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3893 **(See H.R. 15 for identical bills.)** **June 11, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3894 **(See H.R. 1250 for identical bills.)** **June 11, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3895 **(See H.R. 1005 for identical bills.)** **June 11, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 3896 **(See H.R. 3614 for identical bills.)** **June 11, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 3900 **June 11, 1981**

MR. MICA

To amend the Internal Revenue Code of 1954 to allow certain partnerships and partners to continue to report income on the cash method.

H.R. 3907 **June 11, 1981**

MR. RITTER, MR. FOGLIETTA, MR. KILDEE, MR. CROCKETT, MR. CONYERS, MR. HORTON, MR. PORTER, MRS. SCHNEIDER, MS. MIKULSKI, MR. SAVAGE, AND MR. HOWARD

To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3908 **June 11, 1981**

MR. SAWYER, MR. MURPHY, MR. CLAY, MR. BUTLER, MR. PRICE, MR. EVANS OF GEORGIA, MR. KINDNESS, MR. BURGENER, MR. CROCKETT, MR. JEFFRIES, MR. RAILSBACK, MR. GINGRICH, MR. LIVINGSTON, AND MR. DORNAN OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3910 **June 11, 1981**

MRS. SCHNEIDER, MR. MARKEY, MR. ALBOSTA, MR. BEILENSON, MR. EDGAR, MR. FISH, MR. GREEN, MR. MOAKLEY, MR. MURPHY, MR. PRITCHARD, MR. WEISS, MR. BEDELL, MR. STUDDS, MR. FAZIO, MR. WEBER OF MINNESOTA, AND MR. OTTINGER

To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3911 **June 11, 1981**

MR. STARK, MR. MURPHY, MRS. CHISHOLM, MR. OTTINGER, MR. WOLPE, AND MR. LEBOUTILLIER

To amend the Internal Revenue Code of 1954 to permit individuals to establish housing accounts in certain financial institutions and to provide that interest on such accounts will be exempt from taxation.

H.R. 3912 **June 11, 1981**

MR. THOMAS

To amend the Internal Revenue Code of 1954 to redefine heavy oil for purposes of the windfall profit tax on domestic crude oil.

H.R. 3913 **June 11, 1981**

MR. THOMAS

To amend the Internal Revenue Code of 1954 to exempt heavy oil from the windfall profit tax on domestic crude oil.

H.R. 3914 **June 11, 1981**

MR. WALGREN

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of oil and gas income.

H.R. 3919 **(See H.R. 2150 for identical bills.)** **June 12, 1981**

MR. LAFALCE, AND MR. DIXON

To amend title II of the Social Security Act to provide that a beneficiary who dies shall (if otherwise qualified) be entitled to a prorated benefit for the month of his death.

June 15, 1981. Referred to Subcommittee on Social Security.

H.R. 3920 **June 12, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorization) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.

June 16, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 3921 **June 15, 1981**

MRS. HECKLER, MR. PEPPER, MR. HORTON, MR. MITCHELL OF MARYLAND, MR. VENTO, MR. MOAKLEY, MR. RICHMOND, MR. RAHALL, MRS. FENWICK, MR. PORTER, MR. WILLIAMS OF OHIO, MR. NEAL, MR. FORD OF MICHIGAN, MR. MURPHY, MR. ROSENTHAL, MR. FAUNTROY, MR. LEHMAN, MR. SCHEUER, MR. YATRON, MR. CONYERS, MR. FRANK, MR. CORCORAN, MR. SIMON, MR. FORSYTHE, MR. WOLPE, MR. RINALDO, MR. WIRTH, MR. SOLARZ, MR. ROE, MR. PASHAYAN, MR. DWYER, MR. STOKES, MR. HARKIN, MR. GRAY, MR. BONER OF TENNESSEE, MR. MINETA, MRS. SNOWE, MR. BROWN OF CALIFORNIA, MR. GUARINI, MR. FAZIO, MR. ERDAHL, MR. DYSON, MR. DENARDIS, MR. QUILLEN, MR. SMITH OF NEW JERSEY, MRS. BOUQUARD, MR. MITCHELL OF NEW YORK, MR. MCKINNEY, AND MR. WINN

To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

(Also referred to Energy and Commerce Committee.)

June 16, 1981. Referred to Subcommittee on Health.

H.R. 3925 **June 16, 1981**

MR. ARCHER

To amend the Internal Revenue Code of 1954 to increase the percentage limitation on the amount of the deduction allowable for charitable contributions made by corporations.

H.R. 3927 **June 16, 1981**

MR. FISH, MR. LENT, MR. COELHO, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to allow a credit against income tax for increases in energy research and development expenditures.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3929 **June 16, 1981**

MR. HYDE, MR. ASHBROOK, MR. BURGENER, MR. JAMES K. COYNE, MR. FORSYTHE, MR. LAGOMARSINO, MR. LUNGREN, MR. SMITH OF NEW JERSEY, MR. STANTON OF OHIO, MR. WOLF, AND MR. DORNAN OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

H.R. 3930 **June 16, 1981**

MR. MITCHELL OF MARYLAND, MR. RANGEL, MR. LAFALCE, MR. NOWAK, MR. BOWEN, MR. CLAY, MRS. COLLINS OF ILLINOIS, MR. EDGAR, MR. GEJDENSON, MRS. HOLT, MR. NEAL, MR. PEPPER, MR. RODINO, AND MR. ROE

To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3945 **(See H.R. 3851 for identical bills.)** **June 17, 1981**

MR. JOHN L. BURTON

To provide benefits under part B of the medicare program with respect to acupuncture treatment in States which license or certify individuals who furnish such treatment.

(Also referred to Energy and Commerce Committee.)

June 22, 1981. Referred to Subcommittee on Health.

H.R. 3947 **June 17, 1981**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to repeal the dollar limitation on the amount of used property for which the investment tax credit is allowable.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3952 **June 17, 1981**

MR. PAUL

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 3953 **June 17, 1981**

MR. ST GERMAIN AND MR. MATTOX

To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on the All Savers Certificate offered at financial institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3955 **June 17, 1981**

MR. SMITH OF ALABAMA, MR. SILJANDER, MR. DANNEMEYER, MR. PHILIP M. CRANE, MR. JEFFRIES, MR. DANIEL B. CRANE, MR. HANSEN OF IDAHO, MR. MCDONALD, MR. HUTTO, AND MR. RUDD

To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

(Also referred to Armed Services, Education and Labor, and Judiciary Committees.)

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3957 **June 17, 1981**

MR. TAUKE

To provide mandatory social security coverage for Members of Congress and the Vice President.

June 22, 1981. Referred to Subcommittee on Social Security.

H.R. 3959 **(See H.R. 634 for identical bills.)** **June 18, 1981**

MRS. BYRON

To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3960 **June 18, 1981**

MR. HARKIN, MR. COELHO, MR. LEBOUTILLIER, MR. MURPHY, MR. FAZIO, AND MR. GOODLING

To amend the Internal Revenue Code of 1954 to provide that gross income does not include certain amounts of interest accrued by individuals on savings certificates which bear a rate of interest at least equal to the rate of inflation and which are held for at least 3 years.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3964 **June 18, 1981**

MR. JONES OF OKLAHOMA

To provide for reconciliation pursuant to section 301 of the First Concurrent Resolution on the Budget for the fiscal year 1982.

(Also referred to Agriculture, Armed Services, Banking, Finance and Urban Affairs, District of Columbia, Education and Labor, Energy and Commerce, Foreign Affairs, Interior and Insular Affairs, Merchant Marine and Fisheries, Post Office and Civil Service, Public Works and Transportation, Science and Technology, Small Business, and Veterans' Affairs Committees.)

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3967 **June 18, 1981**

MR. MATSUI, MR. STARK, AND MR. BRODHEAD

To amend the Internal Revenue Code of 1954 to allow individuals to take into account business deductions in the calculation of withholding allowances.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 3968 **June 18, 1981**

MR. MITCHELL OF MARYLAND

To amend the Internal Revenue Code of 1954 to exclude from gross income certain savings bonds received by an employee as a service award, and for other purposes.

H.R. 3982 **June 19, 1981**

See Bills and Resolutions Referred To Other Committees.

H.R. 3985 **June 22, 1981**

MR. EVANS OF IOWA, MR. TAUKE, MR. MURPHY, MR. RAHALL, AND MR. BEREUTER

To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

H.R. 3986 **June 22, 1981**

MR. EVANS OF IOWA, MR. TAUKE, MR. MURPHY, MR. RAHALL, AND MR. BEREUTER

To amend the Internal Revenue Code of 1954 to provide that the interest on certain obligations issued to finance the acquisition or rehabilitation of railroad facilities shall be exempt from Federal income tax.

H.R. 3987 **June 22, 1981**

MR. EVANS OF IOWA, MR. TAUKE, MR. MURPHY, MR. RAHALL, AND MR. BEREUTER

To amend the Internal Revenue Code of 1954 to encourage the rehabilitation of railroad track.

H.R. 3990 **June 23, 1981**

MR. DE LA GARZA, MR. FOLEY, MR. BROWN OF CALIFORNIA, MR. COELHO, MR. PANETTA, MR. RICHMOND, MR. ROSE, MR. CHAPPIE, AND MR. THOMAS

To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

(Also referred to Agriculture Committee.)

June 23, 1981. Unanimous consent request to consider objected to.
June 26, 1981. Referred to the Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3991 **June 23, 1981**

MR. DE LA GARZA, MR. FOLEY, MR. BROWN OF CALIFORNIA, MR. COELHO, MR. PANETTA, MR. RICHMOND, MR. ROSE, MR. CHAPPIE, AND MR. THOMAS

To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

(Also referred to Agriculture Committee.)

June 23, 1981. Agriculture and Ways and Means Committees discharged from further consideration.
June 23, 1981. Passed the House. (Brought up by unanimous consent.)
June 25, 1981. Passed the Senate by a voice vote.
June 30, 1981. Approved. Public Law 97-18.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 3998 **June 23, 1981**

MR. PETRI, MR. FRANK, MRS. FENWICK, MR. FOGLIETTA, MR. LAGOMARSINO, MR. LEBOUTILLIER, MRS. SCHROEDER, MR. GARCIA, MR. SENSENBRENNER, MR. ERDAHL, MRS. MARTIN OF ILLINOIS, MR. WHITEHURST, MRS. COLLINS OF ILLINOIS, MR. ROTH OF WISCONSIN, MR. OTTINGER, MR. FORSYTHE, MR. ECKART, MR. MCCLOSKEY, MR. FRENZEL, MR. ASPIN, MR. EDGAR, MR. LAFALCE, MR. DUNN, MR. REUSS, MR. MARKEY, MR. BURGENER, MR. CHENEY, MR. GREGG, MR. WEBER OF MINNESOTA, MR. SHAMANSKY, MRS. ROUKEMA, MR. CORCORAN, MR. MURPHY, MR. BRODHEAD, MR. WYDEN, MR. SCHEUER, MR. KILDEE, MR. BEILENSON, MR. PORTER, MR. SAWYER, MR. SHUMWAY, MR. FAUNTROY, MR. D'AMOURS, MR. GEJDENSON, AND MR. HANSEN OF UTAH

To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

(Also referred to Agriculture Committee.)

Identical with

H.R. 4520 Mr. Weaver

H.R. 4002 **June 23, 1981**

MR. STUDDS, MR. SHANNON, MR. JONES OF NORTH CAROLINA, MR. BONIOR OF MICHIGAN, MR. FORSYTHE, MR. FOGLIETTA, MR. MOAKLEY, MR. EMERY, MR. FLORIO, MR. CONYERS, MR. FAUNTROY, MR. LOWRY OF WASHINGTON, MR. SUNIA, MR. FRENZEL, MR. YOUNG OF ALASKA, MR. PRITCHARD, MR. WEAVER, MR. PANETTA, MR. CARNEY, AND MR. DICKS

(Embodied in H.R. 6867.)

To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

June 26, 1981. Referred to Subcommittee on Trade.
July 27, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Interior, the U.S. International Trade Commission, and the U.S. Trade Representative.
Oct. 23, 1981. Informative report received from the U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.
July 20, 1982. Adverse report from Department of Commerce.

H.R. 4003 **June 24, 1981**

MR. BIAGGI AND MS. FERRARO

To amend title II of the Social Security Act to provide for the establishment of appropriate accounting procedures to deal with social security benefit checks which are not negotiated within 36 months.

June 29, 1981. Referred to Subcommittee on Social Security.

H.R. 4004 **June 24, 1981**

MR. DASCHLE, MR. HEFTEL OF HAWAII, MR. FITHIAN, MR. ALBOSTA, MRS. FENWICK, MR. EVANS OF GEORGIA, MR. YATRON, MR. WEAVER, MR. DYMALLY, MR. BEDELL, MR. DORGAN OF NORTH DAKOTA, MR. GARCIA, MR. LANTOS, MR. TAUKE, MR. KILDEE, MR. GRAY, MR. FROST, MR. OBERSTAR, MR. FAZIO, MR. D'AMOURS, MR. GORE, MR. MOAKLEY, AND MR. PATTERSON

To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4006 **June 24, 1981**

MR. SMITH OF ALABAMA

To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for the taxpayer, the taxpayer's spouse, or a dependent, who has a disability requiring the use of a wheelchair.

H.R. 4007 **June 24, 1981**

MR. SOLOMON

To amend the Internal Revenue Code of 1954 to increase the limitation of the interest deduction for interest paid or accrued on investment indebtedness from $10,000 to $25,000 for individuals with earned income.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4010 **June 25, 1981**

MR. ALEXANDER

To increase the interest exemption to $1,000 in the case of taxpayers who are not elderly, to exclude from gross income all interest in the case of taxpayers who are elderly, to make permanent the exemption of certain interest income from tax, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4013 **June 25, 1981**

MR. DAVIS AND MR. ALBOSTA

To provide that reasonable charge determinations under part B of title XVIII of the Social Security Act for services provided in the State of Michigan shall be determined on a State-wide basis.

(Also referred to Energy and Commerce Committee.)

June 29, 1981. Referred to Subcommittee on Health.

H.R. 4015 **June 25, 1981**

MR. ECKART, MR. RALPH M. HALL, MR. MOTTL, MR. WYDEN, MR. SABO, MR. HALL OF OHIO, MR. HERTEL OF MICHIGAN, MR. VENTO, MR. MURPHY, MR. DAUB, MR. CORRADA, MR. WOLPE, MR. MITCHELL OF MARYLAND, MR. FISH, MR. HILER, MR. FAUNTROY, MR. EDGAR, MR. CONYERS, MR. SMITH OF PENNSYLVANIA, MR. CLAY, MR. BROWN OF CALIFORNIA, MR. SAVAGE, MR. DASCHLE, MR. PEPPER, MR. SHANNON, MR. DYSON, MR. BARNES, MR. WILSON, MR. DONNELLY, MR. GUNDERSON, MR. MAVROULES, MRS. HECKLER, MR. MITCHELL OF NEW YORK, MRS. SCHNEIDER, MR. STANTON OF OHIO, MR. MARRIOTT, MR. ROEMER, MR. FORD OF TENNESSEE, MR. D'AMOURS, MR. NOWAK, MR. MINETA, MR. EARLY, MR. TRAXLER, MR. KOGOVSEK, MS. OAKAR, MR. FRANK, MR. MAZZOLI, MR. PEASE, MR. STOKES, MR. HARKIN, MR. LEE, MR. SIMON, MR. LAFALCE, MR. MCKINNEY, MR. BEDELL, MR. WILLIAMS OF MONTANA, MR. FAZIO, AND MR. TAUKE

To amend the Internal Revenue Code of 1954 to provide long-term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4016 **June 25, 1981**

MR. GIBBONS AND MR. FRENZEL

To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports by providing for a system of residence based taxation.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4020 **June 25, 1981**

MR. MATSUI AND MR. DREIER

To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for qualifying security devices.

Identical with

H.R. 4621 Mr. Porter

H.R. 4021 **June 25, 1981**

MR. MCCLOSKEY

To amend the Immigration and Nationality Act to provide for the establishment of a record of admission for permanent residence or temporary employment of certain aliens currently out of status in the United States, to provide for enhanced enforcement of the immigration laws, and for other pruposes.

(Also referred to Judiciary Committee.)

July 6, 1981. Referred to Subcommittee on Social Security.

H.R. 4023 **June 25, 1981**

MR. MOFFETT

To amend the Internal Revenue Code of 1954 to authorize the disclosure of certain employment tax information to the National Institute for Occupational Safety and Health, for specified uses in such Institute's epidemiological research program.

(Superseded by H.R. 4434.)

H.R. 4032 **June 25, 1981**

MR. STENHOLM

To amend the Internal Revenue Code of 1954 to repeal the passive income limitation for small business corporations.

(See P.L. 97-354 (H.R. 6055) for related action.)

11-054 O - 83 - 18

H.R. 4041 **June 26, 1981**

MR. BREAUX, MR. TAUZIN, MR. NAPIER, MR. DE LA GARZA, MR. BROOKS, MR. JONES OF NORTH CAROLINA, MR. GINN, MR. HUTTO, MR. EDWARDS OF ALABAMA, MR. LOTT, MRS. BOGGS, AND MR. PATMAN

To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

(Also referred to Merchant Marine and Fisheries Committee.)

July 6, 1981. Referred to Subcommittee on Trade.
July 27, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Interior, the U.S. International Trade Commission, and the U.S. Trade Representative.
Sept. 3, 1981. Adverse report received from Department of State.

H.R. 4042 **June 26, 1981**

MR. BRODHEAD, MR. HILLIS, AND MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 to allow manufacturers to purchase articles tax-free for use as service or repair parts.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4059 **June 26, 1981**

MR. SMITH OF ALABAMA, MR. SILJANDER, MR. DANNEMEYER, MR. HANSEN OF IDAHO, MR. DAUB, AND MR. TAUKE

To amend the Internal Revenue Code of 1954 to provide a credit or a deduction for maintaining a household which includes as a member a dependent who has attained the age of sixty-five, and to provide a deduction for amounts contributed under a trust established for a handicapped relative or a parent who has attained the age of sixty-five.

H.R. 4060 **June 26, 1981**

MR. SMITH OF ALABAMA, MR. SILJANDER, MR. DANNEMEYER, AND MR. HANSEN OF IDAHO

To amend the Internal Revenue Code of 1954 to provide for a deduction for amounts contributed to an education savings account.

H.R. 4061 **June 26, 1981**

MR. SMITH OF ALABAMA, MR. SILJANDER, MR. DANNEMEYER, MR. HANSEN OF IDAHO, AND MR. ALBOSTA

To amend the Internal Revenue Code of 1954 to provide exemptions for childbirth or adoption.

H.R. 4066 **June 26, 1981**

MR. NAPIER, MR. HARTNETT, MR. WON PAT, MR. PEPPER, MR. MCEWEN, MR. NEAL, MR. CORRADA, MR. SMITH OF PENNSYLVANIA, MR. AKAKA, MR. LEACH OF IOWA, MR. BAILEY OF PENNSYLVANIA, MR. ROE, MR. KILDEE, MR. PEYSER, AND MR. GUARINI

To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

Identical with
H.R. 6301 Mr. Biaggi

H.R. 4070 **July 8, 1981**

MR. GLICKMAN, MR. SYNAR, MR. LEACH OF IOWA, MR. DANIELSON, MR. MILLER OF CALIFORNIA, MR. FORSYTHE, MR. EDGAR, MR. BEILENSON, MRS. FENWICK, MR. LAFALCE, MR. FASCELL, MR. KILDEE, MR. KASTENMEIER, MR. MITCHELL OF MARYLAND, MR. SIMON, MR. BINGHAM, MR. GORE, MR. WIRTH, MR. NEAL, MR. WEAVER, MR. BEDELL, MR. MCHUGH, MR. LUNDINE, MR. STUDDS, MR. LOWRY OF WASHINGTON, MR. BARNES, MR. HAMILTON, MR. PEASE, MR. JACOBS, MR. SABO, MR. VENTO, MR. EDWARDS OF CALIFORNIA, MR. MOAKLEY, MR. D'AMOURS, MR. LEHMAN, MR. YATES, MRS. SCHROEDER, MR. SEIBERLING, MR. STARK, MR. MOTTL, MR. FOGLIETTA, MR. MCKINNEY, MR. MAVROULES, MR. APPLEGATE, MR. PATTERSON, MR. OBERSTAR, MR. PANETTA, MR. BRODHEAD, MR. HEFTEL OF HAWAII, MR. ERTEL, MR. GILMAN, MS. FERRARO, MR. MOFFETT, MR. HUGHES, MR. YOUNG OF FLORIDA, MR. SANTINI, MR. MATSUI, MR. HOWARD, MR. MARKEY, MR. BROWN OF CALIFORNIA, MR. WILLIAM J. COYNE, MR. PEPPER, MR. STOKES, MS. OAKAR, MR. ROSENTHAL, MR. DORGAN OF NORTH DAKOTA, MR. ROEMER, MR. SHAMANSKY, MR. REUSS, MR. SCHUMER, MR. WALGREN, MR. SUNIA, MR. MITCHELL OF NEW YORK, MR. WATKINS, MR. GOODLING, MR. JOHN L. BURTON, MR. FAZIO, MR. WAXMAN, MR. SHANNON, MR. DASCHLE, MR. DOWDY, MR. BONIOR OF MICHIGAN, MR. WILLIAMS OF MONTANA, MR. LANTOS, MR. SOLARZ, MR. ANDREWS, MR. DONNELLY, MR. OTTINGER, MR. ROE, AND MR. JEFFORDS

To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

(Also referred to House Administration Committee.)

H.R. 4071 **July 8, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide that the limitations of section 280A will not apply to rentals under shared equity financing arrangements.

July 17, 1981. Referred to Subcommittee on Select Revenue Measures.
Oct. 19, 1981. Hearing held.

(See H.R. 4908 for further action.)

H.R. 4075 **July 8, 1981**

MR. NOWAK (BY REQUEST), MR. KEMP, AND MR. EVANS OF DELAWARE

To suspend the duty on bulk fresh carrots.

July 17, 1981. Referred to Subcommittee on Trade.
July 27, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
Mar. 4, 1982. Informative report received from the U.S. International Trade Commission.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4087 **July 9, 1981**

MR. EDWARDS OF OKLAHOMA

To amend the Internal Revenue Code of 1954 to repeal the crude oil windfall profit tax on tier 2 oil and tier 3 oil, to phaseout the tax beginning October 1, 1981, and to provide that royalty owners shall be exempt from the tax.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4088 **July 9, 1981**

MR. ERDAHL

To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4091 **July 9, 1981**

MR. HALL OF OHIO, MR. CLAUSEN, MR. DAVIS, MR. GINN, MR. KINDNESS, MR. MATSUI, MR. CONTE, MR. DICKS, MR. BAILEY OF PENNSYLVANIA, MR. BEDELL, MR. BEVILL, MR. BUTLER, MR. DASCHLE, MR. FORSYTHE, MR. HARKIN, MR. JEFFORDS, MR. MURPHY, MR. NELLIGAN, MR. OBERSTAR, MR. PRITCHARD, MR. SWIFT, MR. WEAVER, MR. HILER, MR. MADIGAN, MRS. SCHNEIDER, MR. BEREUTER, MR. MILLER OF OHIO, MR. STUDDS, MR. KILDEE, AND MR. WOLPE

To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 4092 **(See H.R. 2389 for identical bills.)** **July 9, 1981**

MR. HAMMERSCHMIDT

To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 4093 **July 9, 1981**

MR. HANSEN OF IDAHO

To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

(Also referred to Judiciary Committee.)

(Superseded by H.R. 4931.)

H.R. 4094 **July 9, 1981**

MR. HOLLAND

To amend the Internal Revenue Code of 1954 to provide an additional 3 years for the completion of certain requirements necessary for the extension through 1990 of the energy investment tax credit for long-term projects.

H.R. 4103 **July 9, 1981**

MR. LUNGREN AND MR. DAUB

To provide coverage under the Federal old-age, survivors, and disability insurance system for all Members of Congress and other officers and employees in the legislative branch of the Government.

July 17, 1981. Referred to Subcommittee on Social Security.

H.R. 4104 — **July 9, 1981**

MR. SABO

To amend the Internal Revenue Code of 1954 to allow nonrecognition of gain on certain rollovers of principal residences where the cost of purchasing the new residence is less than the adjusted sales price of the old residence, to extend to 60 months the period for the rollover of a principal residence, to allow a deduction for contributions to savings accounts established for the purpose of purchasing a home, and to deny the interest deduction to the extent the interest is on home loans in excess of $150,000.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4107 — **July 9, 1981**

MR. SENSENBRENNER

To amend the Internal Revenue Code of 1954 with respect to the definition of a qualified general assistance program for purposes of the targeted jobs credit.

H.R. 4123 — **July 10, 1981**

MR. SOLOMON

To amend the Tariff Schedules of the United States to increase the duty on organo-silicon compounds.

July 17, 1981. Referred to Subcommittee on Trade.
July 27, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Nov. 11, 1981. Informative report received from the U.S. International Trade Commission.
Apr. 28, 1982. Adverse report received from the Department of the Treasury.
Apr. 30, 1982. Adverse report received from Department of Labor.
May 14, 1982. Adverse report from Department of State.
June 7, 1982. Adverse report received from Department of Commerce.

H.R. 4124 — **July 10, 1981**

MR. TAYLOR

To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the all savers certificate offered only at savings institutions.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4125 — **July 13, 1981**

MR. APPLEGATE

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for social security and railroad retirement taxes.

H.R. 4134 — **July 14, 1981**

MR. FRENZEL AND MR. PEPPER

To amend the Tariff Act of 1930 to prohibit the transaction of customs business by nominal consignees, and for other purposes.

July 17, 1981. Referred to Subcommittee on Trade.
Sept. 24, 1981. Reports requested from Department of the Treasury and the U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.

(Superseded by H.R. 5170.)

H.R. 4140 — **July 14, 1981**

MR. SHANNON, MR. WYDEN, MR. DOWNEY, MR. DOUGHERTY, MRS. SCHROEDER, MR. MITCHELL OF MARYLAND, MR. GEJDENSON, MR. ROE, MR. JEFFORDS, MR. ANTHONY, MR. AKAKA, MR. RODINO, MR. OTTINGER, MR. BIAGGI, MR. PRICE, MR. SAVAGE, MR. ST GERMAIN, MR. FOGLIETTA, MR. WOLPE, MR. GEPHARDT, MS. OAKAR, MR. RINALDO, MR. WILLIAMS OF MONTANA, MR. BEARD, MR. MATSUI, MR. TRAXLER, MR. YATRON, MR. YOUNG OF MISSOURI, MR. FRANK, MR. BAILEY OF PENNSYLVANIA, MR. MOAKLEY, MR. BOLAND, MR. D'AMOURS, MR. SYNAR, MR. FAZIO, MR. PATMAN, MR. DIXON, MS. MIKULSKI, MR. ZABLOCKI, MR. BEVILL, MRS. BOGGS, MR. MARKEY, MR. KOGOVSEK, MR. HUTTO, MR. MARKS, MR. DWYER, MR. COTTER, MR. PEPPER, MR. MCHUGH, MR. ECKART, MRS. HECKLER, MRS. CHISHOLM, MR. EDWARDS OF CALIFORNIA, MR. LOWRY OF WASHINGTON, AND MR. RATCHFORD

To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

July 17, 1981. Referred to Subcommittee on Social Security.

H.R. 4146 — **July 15, 1981**

MR. AUCOIN, MR. HEFTEL OF HAWAII, MR. SMITH OF PENNSYLVANIA, MR. WEAVER, MS. MIKULSKI, MR. WIRTH, MR. JEFFORDS, MR. FAZIO, MR. BEDELL, MR. LUNDINE, AND MR. WYDEN

To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4150 — **July 15, 1981**

MR. DERRICK

To amend the Internal Revenue Code of 1954 to permit the cost of property installed to meet the requirements of occupational safety standards relating to cotton dust to be treated as an expense.

H.R. 4155 **July 15, 1981**

MR. MARTIN OF NORTH CAROLINA AND MR. BROYHILL

(Embodied in H.R. 6867.)

To suspend for four years the duty on double-head latch needles.

July 24, 1981. Referred to Subcommittee on Trade.
July 27, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Oct. 20, 1981. Informative report received from the U.S. International Trade Commission.
Apr. 28, 1982. Favorable, with technical changes, report received from the Department of the Treasury.
May 14, 1982. Favorable report from Department of State.
May 17, 26, 1982. Hearings held.
June 7, 1982. No objection report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4156 **July 15, 1981**

MR. MOAKLEY

To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.

H.R. 4157 **July 15, 1981**

MS. OAKAR, MR. VENTO, MR. WEAVER, MR. MITCHELL OF MARYLAND, MR. MURPHY, MR. OTTINGER, MR. DWYER, MR. PEPPER, MR. CORRADA, MR. GLICKMAN, MR. RATCHFORD, MRS. SCHROEDER, MR. OBERSTAR, MR. EDGAR, MR. FAZIO, MS. MIKULSKI, MRS. BOUQUARD, MR. FORD OF MICHIGAN, MR. FOGLIETTA, MR. DORGAN OF NORTH DAKOTA, MS. FERRARO, AND MR. HARKIN

To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

July 20, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

(See P.L. 97-123 (H.R. 4331) for related action.)

H.R. 4158 **July 15, 1981**

MR. OBERSTAR, MR. WOLPE, MR. EDGAR, MR. WOLF, MR. SABO AND MR. HANCE

To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4160 **(See H.R. 1501 for identical bills.)** **July 15, 1981**

MR. RINALDO

To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4162 **July 15, 1981**

MR. SENSENBRENNER, MR. GUNDERSON, AND MR. PETRI

To amend the Immigration and Nationality Act to change the numerical limitations on admission of permanent residents and refugees to the United States, to deter illegal employment of aliens, and for other purposes.

(Also referred to Judiciary, Rules, and Energy and Commerce Committees.)

July 20, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 4164 **July 15, 1981**

MR. UDALL, MR. GEPHARDT, MR. ATKINSON, MR. BAILEY OF PENNSYLVANIA, MR. BOLAND, MR. BONER OF TENNESSEE, MR. CORRADA, MR. D'AMOURS, MR. DERWINSKI, MR. DORGAN OF NORTH DAKOTA, MR. DUNCAN OF TENNESSEE, MR. ENGLISH, MR. EDGAR, MR. FORD OF TENNESSEE, MR. FOGLIETTA, MR. FORSYTHE, MR. FAZIO, MR. GUARINI, MR. GLICKMAN, MR. HUBBARD, MR. HATCHER, MR. HEFNER, MR. HEFTEL OF HAWAII, MR. HOWARD, MR. KOGOVSEK, MR. KILDEE, MR. LEHMAN, MR. LUNDINE, MR. LEE, MR. LAFALCE, MR. LENT, MR. MCGRATH, MR. MCDADE, MR. MINETA, MR. MARKS, MR. NOWAK, MR. NATCHER, MR. OBERSTAR, MR. PRITCHARD, MR. PRICE, MR. PORTER, MR. PEASE, MR. PERKINS, MR. QUILLEN, MR. RICHMOND, MR. ROTH OF WISCONSIN, MR. ROYBAL, MR. ROBERTS OF SOUTH DAKOTA, MR. SOLARZ, MR. STANTON OF OHIO, MR. ST GERMAIN, MR. SIMON, MRS. SNOWE, MR. SEIBERLING, MR. VENTO, MR. WEAVER, MR. WATKINS, MR. WHITLEY, MRS. COLLINS OF ILLINOIS, MR. WOLPE, MR. MARKEY, MR. FUQUA, MR. COELHO, MR. SUNIA, MRS. FENWICK, MS. FERRARO, MR. DAUB, MR. CHAPPELL, MR. RINALDO, MR. BEDELL, MR. WILSON, MR. HUCKABY, MR. NEAL, MR. LAGOMARSINO, MR. NELLIGAN, MR. HANSEN OF IDAHO, MR. WIRTH, MR. EDWARDS OF OKLAHOMA, MR. SAVAGE, MR. LOWERY OF CALIFORNIA, MR. DASCHLE, MR. MICHEL, MR. FAUNTROY, MR. FROST, MR. LELAND, MR. BONIOR OF MICHIGAN, MR. GORE, MR. ALBOSTA, MR. FRENZEL, MR. WILLIAMS OF MONTANA, MR. FISH, MR. SHAMANSKY, MR. DELUGO, MR. BROWN OF CALIFORNIA, AND MR. BEARD

To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4173 **July 16, 1981**

MRS. COLLINS OF ILLINOIS

To amend the Internal Revenue Code of 1954 to impose an additional tax on handguns, to establish a program for the compensation of victims of handgun crimes, and to use the proceeds of such additional tax to fund victim compensation under such program.

(Also referred to Judiciary Committee.)

H.R. 4174 **July 16, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to repeal the limitations on industrial development bonds.

H.R. 4176 **(See H.R. 1936 for identical bills.)** **July 16, 1981**

MR. DOWNEY

To amend the Internal Revenue Code of 1954 to allow taxpayers to value any excess inventory of books and other published material at its net realizable value.

H.R. 4178 **July 16, 1981**

MR. FIELDS

To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to section 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

(Supersedes H.R. 3842)

H.R. 4180 **July 16, 1981**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to provide a tax credit for hiring unemployed individuals in redevelopment areas.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4182 **July 16, 1981**

See Bills and Resolutions Referred To Other Committees.

H.R. 4184 **July 16, 1981**

MR. SOLOMON, MR. WILLIAMS OF OHIO, MR. PORTER, MR. CRAIG, MR. DERWINSKI, MR. DAVIS, MR. ROBERTS OF SOUTH DAKOTA, MR. APPLEGATE, MR. MARTIN OF NORTH CAROLINA, MR. LOTT, MR. NAPIER, MR. WHITEHURST, MR. BEREUTER, MR. BROYHILL, MR. LONG OF MARYLAND, MR. HILER, MR. CORCORAN, MR. MOTTL, MR. MINETA, MR. DREIER, MR. NEAL, MR. O'BRIEN, MR. DAUB, MR. GINGRICH, MR. GUNDERSON, MR. BEDELL, MR. LEBOUTILLIER, MR. WEBER OF MINNESOTA, MR. JAMES K. COYNE, MR. BENEDICT, MR. CHAPPELL, MR. SHAW, MRS. BOUQUARD, MS. FERRARO, MR. MCCOLLUM, MR. GRISHAM, MRS. MARTIN OF ILLINOIS, MR. MOLINARI, AND MR. LENT

To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

July 20, 1981. Referred to Subcommittee on Social Security.

(See P.L. 97-123 (H.R. 4331) for related action.)

H.R. 4190 **(See H.R. 3885 for identical bills.)** **July 17, 1981**

MR. ANDERSON

To amend the Internal Revenue Code of 1954 to exclude from gross income reduced airline fare benefits received by airline employees and their families.

H.R. 4194 (See H.R. 963 for identical bills.) **July 17, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to allow a deduction for the purchase and installation of certain teletypewriters for use by individuals whose sight, hearing, or speech is impaired.

H.R. 4195 (See H.R. 591 for identical bills.) **July 17, 1981**

MR. HAMMERSCHMIDT

To amend title XX of the Social Security Act to include among the services eligible for Federal assistance under such title the installation of devices to promote the security of the elderly in their homes.

July 20, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4196 **July 17, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a highway vehicle will be determined in the same manner as the business deduction for such expenses.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.

H.R. 4197 (See H.R. 2630 for identical bills.) **July 17, 1981**

MR. HAMMERSCHMIDT

Entitled "Tax Credit for the Elderly Improvement Amendments of 1981".

H.R. 4198 **July 17, 1981**

MR. HAMMERSCHMIDT

To eliminate the benefit reduction which is provided for supplemental security income recipients in certain long-term care institutions when such institutions do not meet the standards established by States under section 1616(e) of the Social Security Act, to authorize payments to States to cover the cost of training and compensating personnel to inspect such installations, and for other purposes.

July 21, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4199 (See H.R. 921 for identical bills.) **July 17, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household, a member of which is an individual who has attained the age of 65.

H.R. 4201 (See H.R. 244 for identical bills.) **July 17, 1981**

MR. HAMMERSCHMIDT

To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.

(Also referred to Energy and Commerce Committee.)

July 20, 1981. Referred to Subcommittee on Health.

H.R. 4202 **July 17, 1981**

MR. HAMMERSCHMIDT

To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.

(Also referred to Energy and Commerce Committee.)

July 21, 1981. Referred to Subcommittee on Health.

H.R. 4203 (See H.R. 731 for identical bills.) **July 17, 1981**

MR. HAMMERSCHMIDT

To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine Papanicolaou tests for the diagnosis of uterine cancer.

(Also referred to Energy and Commerce Committee.)

July 20, 1981. Referred to Subcommittee on Health.

H.R. 4204 **July 17, 1981**

MR. HAMMERSCHMIDT

To amend titles II and XVIII of the Social Security Act to include eligible drugs, requiring a physician's prescription or certification and approved by a formulary committee, among the items and services covered under the hospital insurance program.

(Also referred to Energy and Commerce Committee.)

July 24, 1981. Referred to Subcommittee on Health.

H.R. 4205 — **July 17, 1981**

MR. HAMMERSCHMIDT

To provide for quality assurance and utilization control in home health care under the medicare, medicaid, and social services programs in accordance with a plan to be developed by a commission specifically established for that purpose.

(Also referred to Energy and Commerce Committee.)

July 21, 1981. Referred to the Subcommittees on Health and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

(See P.L. 97-35 (H.R. 3982) for related action.)

H.R. 4206 — **July 17, 1981**

MR. HAMMERSCHMIDT

To amend title XVIII of the Social Security Act to include dental care, eye care, hearing aids, physical checkups, and foot care among the items and services for which payment may be made under the supplementary medical insurance program, and to provide safeguards against consumer abuse in the provision of these items and services.

(Also referred to Energy and Commerce Committee.)

July 21, 1981. Referred to Subcommittee on Health.

H.R. 4210 — **July 20, 1981**

MR. BENNETT

To allow continuation of the minimum social security benefit.

July 23, 1981. Referred to Subcommittee on Social Security.

H.R. 4212 — **July 21, 1981**

MR. BENNETT, MR. MCCOLLUM, MR. DYSON, MR. LEHMAN, MR. DAUB, MR. BROOMFIELD, MR. CORRADA, MR. ENGLISH, MR. NELSON, AND MR. DWYER

To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

July 24, 1981. Referred to Subcommittee on Social Security.

H.R. 4216 — **July 21, 1981**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to expand the dwelling units with respect to which the credit for energy conservation expenditures may be allowed to dwelling units the construction of which was substantially completed before January 1, 1980.

H.R. 4219 — **July 21, 1981**

MR. FRENZEL AND MR. BAFALIS

Regarding the tariff treatment of caffeine.

July 23, 1981. Referred to Subcommittee on Trade.
July 27, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
Dec. 15, 1981. Informative report received from the U.S. International Trade Commission.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4220 — **July 21, 1981**

MR. GUARINI AND MR. DWYER

To provide for a ten-year extension of provisions providing for minimum insurance benefits under title II of the Social Security Act for individuals currently entitled to such benefits and for other individuals who are vow-of-poverty members of religious orders and a five-year extension of such provisions for other individuals.

July 24, 1981. Referred to Subcommittee on Social Security.

H.R. 4221 — **July 21, 1981**

MR. JENKINS

To amend the Tariff Schedules of the United States with respect to corduroy and velveteen.

July 24, 1981. Referred to Subcommittee on Trade.
July 27, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Jan. 19, 1982. Informative report received from the U.S. International Trade Commission.
Sept. 16, 1982. Hearing held.
Oct. 8, 1982. No objection report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4224 (See H.R. 622 for identical bills.) **July 21, 1981**

MR. MARRIOTT

To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 4227 **July 21, 1981**

MR. WYDEN, MR. PEPPER, MR. MURPHY, MR. WEISS, MR. YOUNG OF ALASKA, MR. ROE, MR. BAFALIS, MR. MITCHELL OF MARYLAND, MRS. BOUQUARD, MR. DWYER, MR. VENTO, MR. NEAL, MR. FLORIO, MR. RATCHFORD, MR. WEAVER, MR. AUCOIN, MR. LOWRY OF WASHINGTON, MR. ROBERTS OF KANSAS, MRS. FENWICK, MR. CORRADA, MR. HUGHES, MR. DOWNEY, MR. FORD OF TENNESSEE, MR. SANTINI, MR. CROCKETT, MR. GARCIA, MR. DAUB, MR. MINETA, MR. ADDABBO, MR. BONKER, MR. BLILEY, MR. SCHEUER, MR. WASHINGTON, MR. CONYERS, MR. MICA, MR. MARKEY, MR. GUARINI, MR. COLEMAN, MRS. SCHNEIDER, MR. DORGAN OF NORTH DAKOTA, MR. BINGHAM, MR. HARKIN, MR. RINALDO, MR. CHAPPELL, MR. HORTON, MR. SIMON, MR. LAFALCE, MR. AKAKA, MR. HERTEL OF MICHIGAN, MR. ROSENTHAL, MR. GINGRICH, MR. FORSYTHE, MR. SMITH OF IOWA, MR. FRANK, MR. STOKES, MR. GRAY, MR. DOUGHERTY, MS. OAKAR, MR. MOTTL, MS. FERRARO, MR. FAUNTROY, MRS. COLLINS OF ILLINOIS, MR. LEHMAN, MS. MIKULSKI, MR. HUTTO, MR. HEFTEL OF HAWAII, MR. WIRTH, MRS. MARTIN OF ILLINOIS, MR. MARKS, MR. ZEFERETTI, MR. SCHUMER, AND MR. TAUKE

To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

(Also referred to Energy and Commerce Committee.)

July 24, 1981. Referred to Subcommittee on Health.

H.R. 4231 **July 22, 1981**

MR. ARCHER AND MR. PICKLE

To amend sections 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4232 **July 22, 1981**

MR. EVANS OF IOWA

To amend the Internal Revenue Code of 1954 to provide that cost-share payments not used primarily to provide a significant increase in agricultural productivity shall be excluded from gross income.

H.R. 4233 **July 22, 1981**

MR. FLIPPO

To make applicable to the Tennessee-Tombigbee Waterway certain provisions of law relating to taxation on fuel used in commercial transportation on inland waterways.

H.R. 4234 **July 22, 1981**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 with respect to the definition of political contribution.

H.R. 4236 **July 22, 1981**

MR. JONES OF NORTH CAROLINA, MR. BIAGGI, MR. BREAUX, AND MS. MIKULSKI

To amend the Internal Revenue Code of 1954 and for other purposes.

(Also referred to Merchant Marine and Fisheries Committee.)

H.R. 4238 **July 22, 1981**

MR. SMITH OF NEW JERSEY

To amend the Internal Revenue Code of 1954 to phase out the Federal estate and gift taxes and the tax on generation-skipping transfers.

H.R. 4239 **July 22, 1981**

MR. SMITH OF NEW JERSEY

To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which may be excluded from gross income, and to make such exclusion permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4242 **July 23, 1981**

MR. ROSTENKOWSKI

To amend the Internal Revenue Code of 1954 to encourage economic growth through reductions in individual income tax rates, the expensing of depreciable property, incentives for small businesses, and incentives for savings, and for other purposes.

July 23, 1981. Ordered reported.
July 24, 1981. Reported to House. H.Rept. 97-201.
July 28, 1981. Hearing before Rules Committee.
July 28, 1981. H.Res. 198, providing modified open rule, 2 hours debate reported to House. H.Rept. 97-205.
July 29, 1981. H.Res. 198 adopted by House by a record vote of 280 yeas, 150 nays.
July 29, 1981. Passed the House amended by a record vote of 323 yeas, 107 nays. Rejected a motion to recommit the bill to the Committee on Ways and Means. Agreed to an amendment in the nature of a substitute made in order by the rule, the text of H.R. 4260 by a record vote of 238 yeas, 195 nays. Rejected an amendment in the nature of a substitute made in order by the rule, the text of H.R. 4269 by a record vote of 144 yeas, 288 nays.
July 31, 1981. Passed the Senate amended striking all after the enacting clause and inserting in lieu thereof the text of H.J.Res. 266, as amended; by a voice vote.
July 31, 1981. Senate insisted on its amendment and requested a conference with the House. Appointed as conferees: Senators Dole, Packwood, Roth, Danforth, Long, Byrd, and Bentsen.
July 31, 1981. House disagreed to the Senate amendment and agreed to a conference, as well as a motion to instruct the conferees to insist on sec. 311 of the bill as passed by the House relating to the amounts which persons, who are active participants in employer-sponsored pension plans, may deduct for contributions to IRA's. Appointed as conferees: Representatives Rostenkowski, Gibbons, Pickle, Rangel, Stark, Conable, Duncan, and Archer.
Aug. 1, 1981. House conference report filed. H.Rept. 97-215.
Aug. 1, 1981. Senate conference report filed. S.Rept. 97-176.
Aug. 3, 1981. Senate agreed to the conference report by a record vote of 67 yeas, 8 nays.
Aug. 4, 1981. House agreed to the conference report by a record vote of 282 yeas, 95 nays.
Aug. 13, 1981. Approved. Public Law 97-34.

(See P.L. 97-424 (H.R. 6211) for related action.)

(See P.L. 97-448 (H.R. 6056) for related action.)

H.R. 4244 **July 23, 1981**

MR. CHAPPELL AND MR. HUTTO

To continue the minimum monthly insurance benefits under title II of the Social Security Act for individuals currently entitled to such benefits.

July 27, 1981. Referred to Subcommittee on Social Security.

H.R. 4248 **July 23, 1981**

MR. JAMES K. COYNE, MR. HOWARD, MR. FORSYTHE, MR. MURPHY, MR. HUTTO, MR. ROE, MR. NEAL, MR. BURGENER, MR. RAHALL, MR. LEBOUTILLIER, MR. CAMPBELL, MR. OTTINGER, MR. MARTIN OF NEW YORK, MR. SOLOMON, MR. MCCOLLUM, AND MR. DYSON

To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4249 **(See H.R. 2426 for identical bills.)** **July 23, 1981**

MR. EMERY

To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood burning stoves.

H.R. 4260 **July 24, 1981**

MR. CONABLE AND MR. HANCE

To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers, acceleration of capital cost recovery of investment in plant, equipment, and real property, and incentives for savings, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4262 **July 24, 1981**

MR. CONYERS

To amend the Internal Revenue Code of 1954 to encourage economic growth and improve fairness through reductions in individual income tax rates, reform of the treatment of depreciable property, incentives for small business, and for other purposes.

(Superseded by H.R. 4323)

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4269 **July 24, 1981**

MR. UDALL, MR. OBEY, MR. REUSS, MR. FAZIO, MR. LOWRY OF WASHINGTON, MR. D'AMOURS, MR. SABO, MR. MCHUGH, MR. MILLER OF CALIFORNIA, MR. GORE, MR. OBERSTAR, MR. WAXMAN, MR. BENNETT, MR. MITCHELL OF MARYLAND, MR. BINGHAM, AND MR. BROWN OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4273 **July 27, 1981**

MR. LEACH OF IOWA, MR. PURSELL, AND MR. REGULA

To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers, acceleration of capital cost recovery of investment in plant, equipment, and real property, and incentives for savings, and for other purposes.

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4274 **July 27, 1981**

MR. LEBOUTILLIER AND MR. LENT

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for commuting expenses.

H.R. 4277 **July 27, 1981**

MR. SHAMANSKY

To make the exclusion of amounts received under a qualified group legal services plan permanent.

(See P.L. 97-34 (H.R. 4242) for related action.)

H.R. 4295 **(See H.R. 457 for identical bills.)** **July 28, 1981**

MR. HAMMERSCHMIDT

To provide for congressional review of all regulations relating to costs and expenditures for health care, reimbursements to individuals or providers of health care, and for other purposes.

(Also referred to Energy and Commerce and Rules Committees.)

July 30, 1981. Referred to Subcommittee on Health.

H.R. 4297 **(See H.R. 1356 for identical bills.)** **July 28, 1981**

MR. HAMMERSCHMIDT

To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

(Also referred to Energy and Commerce Committee.)

July 30, 1981. Referred to Subcommittee on Health.

H.R. 4298 **(See H.R. 614 for identical bills.)** **July 28, 1981**

MR. HAMMERSCHMIDT

To repeal the earnings limitation of the Social Security Act.

July 30, 1981. Referred to Subcommittee on Social Security.

H.R. 4299 **July 28, 1981**

MR. HAMMERSCHMIDT

To provide opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

H.R. 4300 **July 28, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to encourage the employment of handicapped individuals by providing a tax credit for a certain portion of the wages paid to such individuals.

H.R. 4301 **(See H.R. 454 for identical bills.)** **July 28, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

H.R. 4302 **July 28, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to encourage higher education, and particularly the private funding thereof, by authorizing a deduction from gross income of reasonable amounts contributed to a qualified higher education fund established by the taxpayer for the purpose of funding the higher education of his dependents.

H.R. 4303 **July 28, 1981**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 4304 **July 28, 1981**

MR. HAMMERSCHMIDT

To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 4305 **(See H.R. 214 for identical bills.)** **July 28, 1981**

MR. HAMMERSCHMIDT

To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

(Also referred to Energy and Commerce Committee.)

July 30, 1981. Referred to Subcommittee on Health.

H.R. 4306 **(See H.R. 1094 for identical bills.)** **July 28, 1981**

MR. HAMMERSCHMIDT AND MR. ROTH OF WISCONSIN

To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

July 30, 1981. Referred to Subcommittee on Social Security.

H.R. 4310 **(See H.R. 3847 for identical bills.)** **July 28, 1981**

MR. HAMMERSCHMIDT

To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplementary security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.

(Also referred to Energy and Commerce Committee.)

July 30, 1981. Referred to the Subcommittees on Health, Social Security, and Public Assistance and Unemployment Compensation, with respect to those provisions under their jurisdiction.

H.R. 4322 **July 29, 1981**

MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to provide that the credit for producing natural gas from a nonconventional source shall apply only to natural gas sold at a lawful price which is neither an uncontrolled price nor an incentive price.

H.R. 4323 **July 29, 1981**

MR. CONYERS

To amend the Internal Revenue Code of 1954 to encourage economic growth and improve fairness through reductions in individual income tax rates, reform of the treatment of depreciable property, incentives for small businesses, and for other purposes.

(Supersedes H.R. 4262)

(See P.L. 97-34 (H.R. 4242) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4324 **July 29, 1981**

MR. DOWNEY

To reduce the tariff on caffeine.

(See P.L. 97-446 (H.R. 4566) for related action.)

July 31, 1981. Referred to Subcommittee on Trade.

H.R. 4325 **July 29, 1981**

MR. GREEN, MR. HORTON, MR. VENTO, MR. ZEFERETTI, MR. ADDABBO, MR. BONKER, MR. FORSYTHE, MR. SCHEUER, MR. STARK, MR. BENJAMIN, MR. ROE, MR. YATRON, MR. SIMON, MR. ROSENTHAL, MR. IRELAND, MR. SCHUMER, MR. MURPHY, MR. BAFALIS, MR. SOLARZ, MR. BURGENER, MR. FAZIO, MR. MARKEY, MR. COTTER, MR. FISH, MR. CORCORAN, MR. CORRADA, MR. BINGHAM, MR. RICHMOND, MR. GUARINI, MR. STOKES, MR. HUGHES, MR. CROCKETT, MR. PEPPER, MS. FERRARO, MR. OTTINGER, MR. GILMAN, MR. AUCOIN, MR. GARCIA, MR. NAPIER, MR. BEILENSON, MR. LANTOS, MR. WALGREN, MR. TAUKE, MR. MCGRATH, MR. RINALDO, MR. GEJDENSON, MR. SOLOMON, MR. MCKINNEY, MR. MOTTL, MR. BIAGGI, AND MR. MINISH

To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self-propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

(Also referred to Energy and Commerce, Foreign Affairs, Judiciary, and Post Office and Civil Service Committees.)

(Supersedes H.R. 2639)

Aug. 4, 1981. Referred to Subcommittee on Trade.

H.R. 4328 **July 29, 1981**

MR. SMITH OF NEW JERSEY, MR. NAPIER, MR. MOLINARI, MR. NELLIGAN, MR. SHELBY, MR. CONYERS, MR. MOLLOHAN, MR. ADDABBO, MR. EDGAR, MR. HOLLENBECK, MR. GILMAN, MR. MAZZOLI, MRS. HECKLER, MR. EMERSON, MR. DORNAN OF CALIFORNIA, MR. FRANK, MR. ROE, MR. CROCKETT, MR. DOUGHERTY, MR. BROWN OF COLORADO, MR. WEBER OF MINNESOTA, MR. LEE, MR. MARRIOTT, AND MR. RAHALL

To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

Aug. 3, 1981. Referred to Subcommittee on Social Security.

H.R. 4330 **July 30, 1981**

MR. ERLENBORN, MR. ASHBROOK, MR. FRENZEL, MR. BAFALIS, MR. COLEMAN, MR. DUNCAN, MR. ERDAHL, MR. JOHNSTON, AND MR. PETRI

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

(Also referred to Education and Labor Committee.)

H.R. 4331 **July 30, 1981**

MR. BOLLING

To amend the Omnibus Reconciliation Act of 1981 to restore minimum benefits under the Social Security Act.

July 31, 1981. Passed the House by a record vote of 404 yeas, 20 nays. (Made in order for consideration by H.Res. 203, the rule providing for consideration of this bill and waiving points of order against the conference report on H.R. 3982.)

Oct. 15, 1981. Passed the Senate amended by a record vote of 95 yeas, 0 nays.

Nov. 4, 1981. The House disagreed to the Senate amendments and requested a conference. Appointed as conferees: Representatives Rostenkowski, Pickle, Rangel, Jacobs, Gephardt, Conable, Archer, and Gradison.

Nov. 4, 1981. The Senate insisted on its amendments and agreed to a conference with the House. Appointed as conferees: Senators Dole, Armstrong, Heinz, Long, and Moynihan.

Dec. 14, 1981. House conference report filed. H.Rept. 97-409.

Dec. 15, 1981. Senate agreed to the conference report by a record vote of 96 yeas, 0 nays.

Dec. 16, 1981. House agreed to the conference report by a record vote of 412 yeas, 10 nays.

Dec. 29, 1981. Approved. Public law 97-123.

H.R. 4334 **July 30, 1981**

MR. ERLENBORN, MR. CONABLE, MR. BAFALIS, MR. COLEMAN, MR. DUNCAN, MR. JOHNSTON, AND MR. PETRI

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

(Also referred to Education and Labor Committee.)

H.R. 4340 **July 30, 1981**

MR. MCEWEN, MR. LATTA, MR. MOTTL, MR. OXLEY, MR. PEASE, MR. BEARD, AND MR. MILLER OF OHIO

To amend the Internal Revenue Code of 1954 to provide that amounts paid for health insurance will be allowed as a deduction without regard to the 3 percent limitation on the medical deduction, to allow a deduction for one-half of the social security tax on self-employment income and for certain life insurance premiums, and for other purposes.

Aug. 4, 1981. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4342 **July 30, 1981**

MR. PICKLE, MR. OBERSTAR, MR. BONKER, MR. DE LA GARZA, MR. BROWN OF CALIFORNIA, MR. DOWDY, MRS. FENWICK, MR. BROOMFIELD, MR. RODINO, MR. NELLIGAN, MR. SCHUMER, MR. HORTON, MR. OTTINGER, MR. ADDABBO, MR. WEAVER, MR. WYDEN, MR. WHITEHURST, MR. GINGRICH, MR. CORRADA, MR. FARY, MR. SUNIA, MR. PATTERSON, MR. FAZIO, MR. RALPH M. HALL, MR. RICHMOND, MR. EDWARDS OF CALIFORNIA, MR. WILSON, MR. FROST, MR. SIMON, AND MR. BEDELL

To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

Aug. 5, 1981. Referred to Subcommittee on Social Security.

H.R. 4346 **July 30, 1981**

MR. JONES OF OKLAHOMA, MR. GIBBONS, MR. FRENZEL, MR. CONABLE, MR. PICKLE, MR. DUNCAN, MR. LAFALCE, MR. ROUSSELOT, MR. COUGHLIN, MR. CLINGER, MR. DERWINSKI, MR. PORTER, MR. REGULA, MR. LUJAN, MR. DE LA GARZA, MR. YATRON, MR. FAZIO, MR. MINETA, MRS. MARTIN OF ILLINOIS, MR. EDGAR, MR. GUARINI, MR. DAUB, AND MR. ERDAHL

To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

(Also referred to Foreign Affairs and Post Office and Civil Service Committees.)

Aug. 5, 1981. Referred to Subcommittee on Trade.
Feb. 16, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, Energy, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
July 1, 1982. Informative Report received from U.S. International Trade Commission.

H.R. 4355 **July 31, 1981**

MR. GARCIA, MR. ADDABBO, MR. ALBOSTA, MR. ANDERSON, MR. ATKINSON, MR. BENJAMIN, MR. BINGHAM, MR. BONIOR OF MICHIGAN, MR. PHILLIP BURTON, MRS. CHISHOLM, MR. CONYERS, MR. CORRADA, MR. CROCKETT, MR. CLAY, MR. DOUGHERTY, MR. DWYER, MR. FAUNTROY, MRS. FENWICK, MR. FISH, MR. FORD OF TENNESSEE, MR. FROST, MR. GOODLING, MR. GREEN, MR. HORTON, MR. HYDE, MR. KEMP, MR. LANTOS, MR. LEHMAN, MR. MARKS, MR. MCKINNEY, MR. MINETA, MR. MAVROULES, MR. MITCHELL OF MARYLAND, MR. MOFFETT, MR. MOLINARI, MR. OBERSTAR, MR. PEPPER, MR. RANGEL, MR. RICHMOND, MR. ROE, MR. ROSENTHAL, MR. SAVAGE, MR. SCHEUER, MR. SMITH OF ALABAMA, MR. SCHUMER, MR. SOLARZ, MR. WASHINGTON, MR. WEISS, MR. WILSON, MR. WYDEN, MR. WEBER OF MINNESOTA, AND MR. WAXMAN

To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4356 **July 31, 1981**

MR. GOLDWATER OF CALIFORNIA AND MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries or sickness, and for other purposes.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.
June 14, 1982. Hearing held.

(See P.L. 97-473 (H.R. 5470) for related action.)

Identical with

H.R. 5470	Mr. Jacobs
H.R. 5732	Mr. Holland

H.R. 4379 **Aug. 4, 1981**

MR. CORRADA

To amend title II of the Social Security Act to provide for the continuation of the statutory minimum benefits under such title in certain cases in which benefits under the supplemental security income program under title XVI of such Act are not generally available to individuals who formerly received such minimum benefits.

Aug. 7, 1981. Referred to Subcommittee on Social Security.

H.R. 4382 **Aug. 4, 1981**

MR. DASCHLE, MR. FAZIO, MR. MOTTL, MR. D'AMOURS, MR. DUNN, MR. LAFALCE, MR. COELHO, MR. FROST, MR. FINDLEY, MR. GRAY, MR. VENTO, MR. FORSYTHE, MR. GORE, MR. NAPIER, MR. NELLIGAN, MR. MCCURDY, MR. PETRI, MR. DOWNEY, MR. FARY, MR. SIMON, MR. SENSENBRENNER, MR. MITCHELL OF MARYLAND, MR. STENHOLM, MRS. BOUQUARD, MR. WYDEN, MR. LEHMAN, MR. HOPKINS, MR. MCHUGH, MR. MILLER OF CALIFORNIA, MR. BEVILL, MR. BEDELL, MR. NEAL, MR. BIAGGI, MR. TRAXLER, MR. ALBOSTA, MR. DWYER, MR. SEIBERLING, MR. WEAVER, MR. BARNARD, MR. HOWARD, MR. AUCOIN, MR. LEACH OF IOWA, MR. HERTEL OF MICHIGAN, MR. HUGHES, MR. EVANS OF INDIANA, MR. EDGAR, MR. CONYERS, MR. LEBOUTILLIER, MR. SILJANDER, AND MR. HUNTER

To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

Aug. 7, 1981. Referred to Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

Identical with

H.R. 4443	Mr. Shamansky
H.R. 4472	Mr. Boner of Tennessee

H.R. 4386 **Aug. 4, 1981**

MR. DUNCAN AND MR. EMERY

To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.

H.R. 4387 **Aug. 4, 1981**

MR. ERLENBORN AND MR. DAUB

To amend the Black Lung Benefits Act to make certain changes in the eligibility requirements established in such Act, to establish the Office of Special Counsel for the Black Lung Disability Benefits Trust Fund, and for other purposes.

(Also referred to Education and Labor Committee.)

H.R. 4402 **Aug. 4, 1981**

MR. NAPIER, MR. DERRICK, MR. HARTNETT, MR. CAMPBELL, MR. EMERSON, MR. PASHAYAN, MR. HOLLAND, MR. BAILEY OF MISSOURI, AND MR. SPENCE

To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.

H.R. 4407 **Aug. 4, 1981**

MR. SCHULZE, MR. HYDE, MR. BENJAMIN, MR. ROTH OF WISCONSIN, MR. KRAMER, MR. BARNARD, MR. PETRI, MR. MURPHY, MR. SAM B. HALL, JR., MR. FORSYTHE, MR. BAFALIS, MR. WON PAT, MR. BADHAM, MR. MCDADE, MR. HUGHES, MR. LOTT, MR. LONG OF MARYLAND, MRS. SCHNEIDER, MR. CORCORAN, MR. HOLLAND, MR. ROBERT W. DANIEL, JR., AND MR. LUNGREN

To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

Aug. 7, 1981. Referred to Subcommittee on Trade.
Aug. 17, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.

H.R. 4408 **Aug. 4, 1981**

MR. SCHULZE, MR. VANDER JAGT, MR. BRODHEAD, AND MR. HEFTEL OF HAWAII

To amend the Energy Tax Act of 1978 to allow certain additional refunds relating to the repeal of the excise tax on buses.

Aug. 17, 1981. Reports requested from Departments of Treasury and Energy.
Sept. 24, 1981. Referred to Subcommittee on Select Revenue Measures.
Oct. 19, 1981. Hearing held.

(Embodied in H.R. 4961.)

H.R. 4411 **Aug. 4, 1981**

MR. TAUKE, MR. BEILENSON, MR. ERDAHL, MR. NEAL, AND MR. RAILSBACK

To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.

(Supersedes H.R. 3445) (Superseded by H.R. 4770)

H.R. 4418 **Sept. 9, 1981**

MR. ARCHER, MR. CHENEY, MR. SANTINI, MR. GINGRICH, MR. MARRIOTT, MR. HANSEN OF UTAH, MR. SMITH OF ALABAMA, MR. CARMAN, AND MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4420 **Sept. 9, 1981**

MR. RANGEL, MR. GIBBONS, AND MR. MOORE

To amend section 103 of the Internal Revenue Code of 1954 with respect to the small issue exemption.

H.R. 4428 **Sept. 9, 1981**

MR. GEPHARDT, AND MR. BAILEY OF MISSOURI

Relating to the duty-free entry of certain scientific equipment imported for the use of the Ellis Fischel State Cancer Hospital, Columbia, Missouri.

July 13, 1982. Judiciary Committee discharged; and referred to the Ways and Means Committee.
July 16, 1982. Referred to Subcommittee on Trade.
Sept. 16, 1982. Hearing held.

H.R. 4432 **Sept. 9, 1981**

MR. MCKINNEY, MR. RATCHFORD, MR. LEHMAN, MR. GREEN, MR. WON PAT, MR. NEAL, MR. DORNAN OF CALIFORNIA, AND MR. WORTLEY

To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

Apr. 28, 1982. Report requested from Department of the Treasury.

H.R. 4433 **Sept. 9, 1981**

MR. MITCHELL OF NEW YORK, MR. EDGAR, MR. ROE, AND MR. NELLIGAN

To repeal the provision of the Omnibus Budget Reconciliation Act of 1981 which provides that certain ex-service members will not be eligible for unemployment compensation.

Sept. 11, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Oct. 28, 1981. Hearing held.

(See P.L. 97-362 (H.R. 4717) for related action.)

Identical with
H.R. 6152 Mr. Roe

H.R. 4434 **Sept. 9, 1981**

MR. MOFFETT, MR. FORD OF MICHIGAN, MR. DOWNEY, MR. SCHEUER, AND MR. WALGREN

To amend the Internal Revenue Code of 1954 to authorize the disclosure of certain employment tax information to the National Institute for Occupational Safety and Health, for specified uses in such Institute's epidemiological research program.

(Supersedes H.R. 4023.)

H.R. 4439 **Sept. 9, 1981**

MR. PAUL, MR. MOTTL, MR. ROE, MR. HANSEN OF UTAH, AND MR. MCDONALD

To repeal the provision added by the Economic Recovery Tax Act of 1981 which treats investments by individual retirement plans in collectibles as distributions.

Identical with
H.R. 4938 Mr. Schumer

H.R. 4443 **(See H.R. 4382 for identical bills.)** **Sept. 9, 1981**

MR. SHAMANSKY, MR. ROE, MR. WON PAT, MR. FAZIO, MR. MINETA, MR. ROTH OF WISCONSIN, MR. LAFALCE, MR. SCHUMER, MR. SMITH OF PENNSYLVANIA, MR. FROST, MR. BARNARD, MR. GRAY, MR. DWYER, MR. VENTO, MR. SIMON, MR. STENHOLM, MRS. BOUQUARD, MR. FRANK, MR. BEDELL, MR. ECKART, MR. HUGHES, MR. SEIBERLING, MR. FOGLIETTA, MR. WALGREN, MRS. SNOWE, MR. CONYERS, MR. GEJDENSON, AND MR. EVANS OF INDIANA

To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

Sept. 14, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 4444 **Sept. 9, 1981**

MR. SHANNON

To amend the Internal Revenue Code of 1954 with respect to the treatment of research or experimental expenditures for purposes of the small issue exemption from the industrial development bond rules.

(Supersedes H.R. 1185.)

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.
Mar. 16, 1982. Hearing held.

H.R. 4447 **Sept. 9, 1981**

MR. WEISS, MR. MITCHELL OF MARYLAND, MR. FAUNTROY, MR. SMITH OF PENNSYLVANIA, MR. WON PAT, MR. MOTTL, MR. ZEFERETTI, MR. MINETA, MR. KILDEE, MR. WEAVER, MR. SCHUMER, MR. DWYER, MS. OAKAR, MR. VENTO, MR. ROSENTHAL, MR. SIMON, MR. OTTINGER, MR. RICHMOND, MR. ALBOSTA, MR. RATCHFORD, MR. SYNAR, MR. FLORIO, MR. JOHN L. BURTON, MR. SEIBERLING, MR. FORD OF TENNESSEE, MRS. COLLINS OF ILLINOIS, MR. FOGLIETTA, MR. DYSON, MS. MIKULSKI, MS. FERRARO, AND MR. FROST

To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

(Also referred to Energy and Commerce Committee.)

Sept. 14, 1981. Referred to Subcommittee on Health.

H.R. 4449 **Sept. 9, 1981**

MR. WHITEHURST, MR. BARNARD, MR. BEARD, MR. BEVILL, MRS. BOUQUARD, MR. CARNEY, MR. ROBERT W. DANIEL, JR., MR. DASCHLE, MR. EVANS OF IOWA, MR. FORSYTHE, MR. SAM B. HALL, JR., MR. HARTNETT, MRS. HOLT, MR. HOPKINS, MR. HYDE, MR. LEBOUTILLIER, MR. LONG OF MARYLAND, MR. MARTIN OF NORTH CAROLINA, MR. MOTTL, MR. NELLIGAN, MR. PARRIS, MR. PETRI, MR. PORTER, MR. ROBERTS OF SOUTH DAKOTA, MR. ROTH OF WISCONSIN, MR. SOLOMON, MR. STATON OF WEST VIRGINIA, MR. STENHOLM, MR. TRIBLE, MR. WALKER, MR. WATKINS, MR. WEBER OF MINNESOTA, MR. COLLINS OF TEXAS, MR. DOUGHERTY, MR. DUNCAN, MR. HUGHES, MR. LOTT, MR. MCGRATH, MR. MONTGOMERY, MR. O'BRIEN, MR. RAILSBACK, MR. RUDD, MRS. SCHNEIDER, MR. SHAW, MR. SNYDER, MR. WEBER OF OHIO, MR. WYLIE, MR. YOUNG OF ALASKA, MR. HAGEDORN, MR. BEDELL, MRS. BOGGS, MR. CHAPPELL, MR. DREIER, MR. ERDAHL, MR. SIMON, MR. TAUKE, MR. DAVIS, MR. MILLER OF OHIO, MR. JAMES K. COYNE, MR. NAPIER, MR. LIVINGSTON, MR. HUNTER, MR. BIAGGI, MR. BROYHILL, MR. SMITH OF PENNSYLVANIA, MR. BUTLER, MR. EMERSON, MR. GINGRICH, MR. WOLF, MR. ATKINSON, MR. OXLEY, MR. WILSON, MR. SAWYER, MR. ENGLISH, MR. ROBERTS OF KANSAS, MR. DAN DANIEL, MR. HILER, MR. FRENZEL, MR. YOUNG OF FLORIDA, MR. SHUMWAY, MR. ROUSSELOT, MR. MCDONALD, MR. YATRON, MR. FAZIO, MR. EVANS OF INDIANA, MR. DORNAN OF CALIFORNIA, MR. TAYLOR, MR. ROSE, MR. LOWERY OF CALIFORNIA, MR. ROBINSON, MR. GOODLING, MR. GOLDWATER, MR. PATMAN, MR. NICHOLS, AND MR. SMITH OF ALABAMA

To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

Sept. 14, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 4561	Mr. Boner of Tennessee
H.R. 4634	Mr. Duncan
H.R. 5400	Mr. Derwinski

H.R. 4452 **Sept. 10, 1981**

MR. BRODHEAD, MR. VANDER JAGT, MR. JENKINS, AND MR. DUNCAN

To amend the Internal Revenue Code of 1954 to exempt from the manufacturer excise tax parts or accessories for light-duty trucks, and to allow manufacturers of a taxable truck body or chassis to combine it with certain taxable parts or accessories without incurring additional tax by reason of the combination.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4454 **Sept. 10, 1981**

MR. FIELDS, MR. ADDABBO, MR. BENEDICT, MR. BROWN OF COLORADO, MR. CARMAN, MR. COELHO, MR. DANIEL B. CRANE, MR. DOUGHERTY, MR. ECKART, MR. FARY, MR. FLORIO, MR. FOGLIETTA, MR. FORSYTHE, MR. GEPHARDT, MR. GUNDERSON, MR. HANSEN OF UTAH, MR. HARTNETT, MR. HILER, MR. KEMP, MR. KRAMER, MR. LANTOS, MR. LEE, MR. LEWIS, MR. LIVINGSTON, MR. LOEFFLER, MR. LUNGREN, MR. MCCLORY, MR. MCCURDY, MR. MORRISON, MR. MURPHY, MR. NAPIER, MR. OXLEY, MR. PARRIS, MR. PORTER, MR. ROEMER, MR. SABO, MR. SKEEN, MR. SMITH OF NEW JERSEY, MR. SUNIA, MR. TAUZIN, MR. WOLF, MR. BAILEY OF MISSOURI, MR. BARNARD, MR. BEARD, MR. BLILEY, MR. BRODHEAD, MR. COATS, MR. COURTER, MR. JAMES K. COYNE, MR. DAVIS, MR. DICKS, MR. DUNN, MR. EVANS OF GEORGIA, MR. FISH, MR. GINGRICH, MR. GRAMM, MR. RALPH M. HALL, MR. SAM B. HALL, JR., MR. HANCE, MR. HIGHTOWER, MR. HUNTER, MR. MOLINARI, MR. STATON OF WEST VIRGINIA, MR. BADHAM, MR. BEREUTER, MRS. BYRON, MR. DAUB, MR. GRISHAM, MR. GUARINI, MR. JOHNSTON, MR. KAZEN, MR. LENT, MR. MCEWEN, MR. MONTGOMERY, MS. OAKAR, MR. PASHAYAN, MR. ROE, MR. SHELBY, MR. SHUMWAY, MR. TAYLOR, MR. THOMAS, MR. WINN, MR. WON PAT, MR. BOWEN, MR. EDWARDS OF OKLAHOMA, MR. CORRADA, MR. HEFTEL OF HAWAII, MR. GRAY, MR. HORTON, MR. WILLIAMS OF OHIO, MR. CONTE, MR. CHENEY, MR. MCCOLLUM, MR. GARCIA, MR. SOLOMON, MR. MARTIN OF NEW YORK, MR. MARRIOTT, MR. WALGREN, MR. ROSENTHAL, MR. ZEFERETTI, MR. RAILSBACK, MR. YOUNG OF ALASKA, MR. OTTINGER, MR. SAWYER, MR. GOLDWATER, MR. MARKEY, MR. CRAIG, MR. MCDADE, MR. ALBOSTA, MR. CHAPPIE, MR. COLLINS OF TEXAS, MR. CORCORAN, MR. BREAUX, MR. DANNEMEYER, MR. CLINGER, MR. BONIOR OF MICHIGAN, MR. HUGHES, MR. MINISH, MR. DREIER, MR. VANDER JAGT, MR. CLAUSEN, MR. ROUSSELOT, MR. DENARDIS, MR. LUKEN, MR. LOTT, MR. SCHEUER, MRS. MARTIN OF ILLINOIS, MR. BIAGGI, MR. MCGRATH, MR. SHAMANSKY, MR. ROBERT W. DANIEL, JR., MR. ROGERS, MR. WIRTH, MR. WILSON, MR. FOLEY, MS. MIKULSKI, MR. HERTEL OF MICHIGAN, MR. GEJDENSON, MR. ENGLISH, MR. HAGEDORN, MR. CONYERS, MR. WORTLEY, MR. BROOMFIELD, MR. DERWINSKI, MR. OBERSTAR, MR. QUILLEN, MR. EMERSON, MR. SYNAR, MRS. COLLINS OF ILLINOIS, MR. HUTTO, MR. IRELAND, MR. WASHINGTON, MR. WHITTAKER, MR. WEBER OF MINNESOTA, MR. SPENCE, MR. AKAKA, MR. ANNUNZIO, MR. DIXON, MR. TRIBLE, MR. MITCHELL OF NEW YORK, MR. DORNAN OF CALIFORNIA, MR. DYSON, MR. STENHOLM, MR. STOKES, MR. WRIGHT, MR. ATKINSON, MR. HYDE, MR. BENNETT, MRS. SNOWE, MR. SILJANDER, MR. ROBERTS

11-054 O - 83 - 19

H.R. 4454—Continued

OF KANSAS, MR. MOTTL, MR. PRITCHARD, MR. NELLIGAN, MR. WHITE, MR. ROBERTS OF SOUTH DAKOTA, MR. SMITH OF ALABAMA, MR. PURSELL, MR. SHAW, MR. TAUKE, MR. STANGELAND, MR. GREGG, MRS. SCHNEIDER, MR. MCCLOSKEY, MR. LEBOUTILLIER, MR. MADIGAN, MR. LELAND, MR. JACOBS, MR. HUBBARD, MR. LUJAN, MR. HOLLENBECK, MR. JEFFRIES, MR. WALKER, MR. DECKARD, MR. JEFFORDS, MR. LAGOMARSINO, MR. MILLER OF CALIFORNIA, MR. CAMPBELL, MR. MARLENEE, MR. MINETA, MR. ST GERMAIN, MR. RITTER, MR. RUDD, MR. MAVROULES, MR. BAILEY OF PENNSYLVANIA, MR. LEATH OF TEXAS, MR. DE LA GARZA, MR. DYMALLY, AND MR. HOWARD

To provide for the designation of income tax payments to the United States Olympic Development Fund.

(Also referred to Judiciary Committee.)

H.R. 4460 **Sept. 10, 1981**

MR. PEYSER, MR. NELLIGAN, MR. JEFFORDS, MRS. HECKLER, MR. OBERSTAR, MR. MURPHY, MR. D'AMOURS, MR. EDWARDS OF CALIFORNIA, MR. LAFALCE, MR. MITCHELL OF NEW YORK, MR. LEACH OF IOWA, MR. RAHALL, MR. BONKER, MR. BONIOR OF MICHIGAN, MR. GILMAN, MR. BARNES, MR. HOLLENBECK, MR. EDGAR, MRS. ROUKEMA, MR. MAZZOLI, MR. MITCHELL OF MARYLAND, MR. RATCHFORD, MR. ST GERMAIN, MR. SEIBERLING, MR. WOLPE, MR. GORE, MR. RANGEL, MR. CROCKETT, MR. VENTO, MR. KOGOVSEK, MR. HUGHES, MR. CONTE, MR. CONYERS, MR. YATRON, MR. WALGREN, MR. GEJDENSON, MR. WEISS, MR. BEILENSON, MR. LOWRY OF WASHINGTON, MR. REUSS, MR. ROSENTHAL, MR. MARKEY, MR. FRANK, MR. LONG OF MARYLAND, MR. FISH, MR. BEDELL, MR. RICHMOND, MR. WALKER, MR. CLAY, MR. DELLUMS, MRS. FENWICK, MR. MOLLOHAN, MR. MINISH, MR. FOGLIETTA, MRS. COLLINS OF ILLINOIS, MR. FORD OF MICHIGAN, MR. SCHUMER, MR. DWYER, MR. EVANS OF INDIANA, MR. SABO, MR. HOYER, MR. SHAMANSKY, MR. PEPPER, MS. FERRARO, MR. KASTENMEIER, MR. KILDEE, MR. BOLAND, MRS. CHISHOLM, MR. BINGHAM, MR. BROWN OF CALIFORNIA, MR. DYMALLY, MR. SAVAGE, MR. FLORIO, MR. MOTTL, MR. STOKES, MR. YATES, AND MS. MIKULSKI

To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4472 (See H.R. 4382 for identical bills.) **Sept. 15, 1981**

MR. BONER OF TENNESSEE

To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment of those funds.

Sept. 17, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 4473 **Sept. 15, 1981**

MR. BRODHEAD

To amend the Internal Revenue Code of 1954 to permit the rollover to individual retirement plans of certain partial distributions received by employees.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.
Mar. 16, 1982. Hearing held.

H.R. 4477 **Sept. 15, 1981**

MR. DERRICK

To amend the Internal Revenue Code of 1954 to permit the cost of property installed to meet the requirements of occupational safety standards relating to cotton dust to be treated as an expense.

H.R. 4480 **Sept. 15, 1981**

MR. HOWARD AND MR. DUNCAN

To extend through June 30, 1985, the suspension of import duties on synthetic rutile.

Sept. 18, 1981. Referred to Subcommittee on Trade.
Sept. 24, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Nov. 20, 1981. Informative report received from the U.S. International Trade Commission.
Mar. 16, 1982. Report requested from Department of the Interior.
Apr. 28, 1982. No objection reports received from the Department of the Treasury and the U.S. Trade Representative.
May 14, 1982. No objection report from Department of State.
May 17, 26, 1982. Hearings held.
July 20, 1982. No objection report from Department of Commerce.

H.R. 4486 **Sept. 15, 1981**

MR. NELLIGAN, MR. PARRIS, MR. MOTTL, MR. MCDADE, MR. DOUGHERTY, MR. LEACH OF IOWA, MR. MINETA, MR. HARTNETT, MR. SIMON, AND MR. HERTEL OF MICHIGAN

To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

Sept. 18, 1981. Referred to Subcommittee on Social Security.

H.R. 4487 **Sept. 15, 1981**

MR. STRATTON AND MR. EDGAR

To amend the Internal Revenue Code of 1954 to repeal the 25-percent reduction in individual income tax rates and to substitute a 15-percent reduction in such rates consisting of a 7 1/2-percent reduction for 1982, a 5-percent reduction for 1983, and a 2 1/2-percent reduction for 1984, to result in a projected revenue recovery of over $65 billion by 1984.

H.R. 4494 **Sept. 16, 1981**

MR. GOODLING, MR. CONTE, MR. JENKINS, AND MR. SCHULZE

(Embodied in H.R. 6867.)

To apply duty-free treatment to Fourdrinier wires suitable for use in capacitor papermaking machines.

Sept. 21, 1981. Referred to Subcommittee on Trade.
Sept. 24, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Dec. 1, 1981. Informative report received from the U.S. International Trade Commission.
Apr. 28, 1982. No objection, with suggested amendments, report received from the Department of the Treasury.
Apr. 30, 1982. No objection report received from Department of Labor.
May 14, 1982. No objection report from Department of State.
May 17, 26, 1982. Hearings held.
June 7, 1982. No objection with technical changes report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4501 **Sept. 16, 1981**

MR. NOWAK, MR. KEMP, AND MR. EVANS OF DELAWARE

To temporarily suspend the duty on bulk fresh carrots from August 15 to February 15 of each year.

Sept. 18, 1981. Referred to Subcommittee on Trade.
Sept. 24, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
Mar. 17, 1982. Informative report received from the U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4504 **Sept. 16, 1981**

MR. UDALL, MR. OBEY, MR. REUSS, MR. FAZIO, MR. LOWRY OF WASHINGTON, MR. D'AMOURS, MR. SABO, MR. MCHUGH, MR. MILLER OF CALIFORNIA, MR. GORE, MR. OBERSTAR, MR. WAXMAN, MR. BROWN OF CALIFORNIA, MR. BINGHAM, MR. MITCHELL OF MARYLAND, MR. BENNETT, MR. HUGHES, MR. WEAVER, MR. CONYERS, MR. WEISS, MR. SCHEUER, MR. SEIBERLING, MR. MURTHA, MR. RODINO, MR. HAWKINS, MR. FORD OF MICHIGAN, MR. BRODHEAD, MR. BONKER, MR. MOFFETT, MR. BEDELL, MR. EDGAR, MR. VENTO, MR. FITHIAN, AND MRS. COLLINS OF ILLINOIS

To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4507 **Sept. 17, 1981**

MR. DOWNEY, MR. MOFFETT, MR. MINETA, MR. NELLIGAN, MR. FRANK, MR. ADDABBO, MR. STUDDS, MR. SCHUMER, MR. MAVROULES, MR. VENTO, MR. MITCHELL OF MARYLAND, MR. MITCHELL OF NEW YORK, MR. GARCIA, MR. SOLARZ, MR. SCHEUER, MS. FERRARO, MR. FISH, MR. GEJDENSON, MR. WYDEN, MR. WEISS, MR. HORTON, MRS. HECKLER, MR. ST GERMAIN, MR. RATCHFORD, MR. MOLLOHAN, MR. RAHALL, MR. ANTHONY, MR. LUNDINE, MR. ALEXANDER, MR. FARY, MR. RINALDO, MR. OTTINGER, MR. JEFFRIES, MR. LELAND, MR. LEHMAN, MR. MURPHY, MR. WALGREN, MR. MARKEY, MR. BAILEY OF PENNSYLVANIA, MR. GEPHARDT, MR. HUGHES, MR. DORGAN OF NORTH DAKOTA, MR. DYSON, MR. FORSYTHE, AND MS. MIKULSKI

To delay the application of Revenue Ruling 81-216 until January 1, 1983.

(See P.L. 97-216 (H.R. 6685) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with

H.R. 4528 Mrs. Smith of Nebraska

H.R. 4511 **Sept. 17, 1981**

MR. FRANK

To amend the Internal Revenue Code of 1954 to exclude from gross income a certain portion of governmental pensions based on services not covered under the social security system.

Identical with

H.R. 5031 Mr. Vento

H.R. 4516 **Sept. 17, 1981**

MR. SCHUMER

To amend the Internal Revenue Code of 1954 to provide that taxable unemployment compensation will be treated as wages for purposes of the limitation on the deduction for individual retirement savings.

H.R. 4517 **Sept. 17, 1981**

MR. SCHUMER

To amend the Internal Revenue Code of 1954 to increase the income level applicable to joint returns at which unemployment compensation becomes taxable.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4520 **(See H.R. 3998 for identical bills.)** **Sept. 17, 1981**

MR. WEAVER

To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

(Also referred to Agriculture Committee.)

H.R. 4523 **Sept. 18, 1981**

MR. ALEXANDER, MR. BEVILL, MR. BEDELL, MR. RATCHFORD, MR. DERRICK, MR. FLIPPO, MR. FROST, MR. EDGAR, MR. CROCKETT, MR. CORRADA, AND MR. PEASE

To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4524 **Sept. 18, 1981**

MR. BAFALIS

To amend the Internal Revenue Code of 1954 to limit the maximum rate of interest charged on certain deferred payments of estate taxes and certain recapture taxes.

H.R. 4528 **(See H.R. 4507 for identical bills.)** **Sept. 18, 1981**

MRS. SMITH OF NEBRASKA, MR. FORSYTHE, MR. WATKINS, MR. ROBINSON, MR. EVANS OF IOWA, MR. ERDAHL, MR. LOTT, MR. STUMP, MR. ALEXANDER, MR. MARTIN OF NEW YORK, MR. WHITTAKER, MR. DASCHLE, AND MR. WON PAT

To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

(See P.L. 97-216 (H.R. 6685) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4531 **Sept. 21, 1981**

MR. CONABLE, MR. BARNARD, MR. BENEDICT, MR. BEREUTER, MR. BLILEY, MR. BROWN OF COLORADO, MR. BROYHILL, MR. BUTLER, MR. CAMPBELL, MR. CHAPPELL, MR. JAMES K. COYNE, MR. CORCORAN, MR. DAVIS, MR. DUNCAN, MR. ERLENBORN, MR. FOLSYTHE, MR. FRENZEL, MR. GRADISON, MR. GREGG, MR. HAGEDORN, MR. HANSEN OF IDAHO, MR. HARTNETT, MR. HILER, MRS. HOLT, MR. HUBBARD, MR. HYDE, MR. JENKINS, MR. JOHNSTON, MR. KEMP, MR. LEE, MR. LOTT, MR. LUJAN, MR. MARTIN OF NORTH CAROLINA, MR. MICHEL, MR. MOLLOHAN, MR. NEAL, MR. O'BRIEN, MR. ROTH OF WISCONSIN, MR. SAWYER, MR. SEIBERLING, MR. SENSENBRENNER, MR. SHUMWAY, MR. STANTON OF OHIO, MR. STUMP, MR. THOMAS, MR. WHITEHURST, MR. CLINGER, MR. HUGHES, MR. LENT, MR. BADHAM, MR. MARRIOTT, MR. RUDD, AND MR. TRIBLE

To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

Sept. 23, 1981. Referred to Subcommittee on Select Revenue Measures. June 11, 1982. Hearing held.

H.R. 4532 **Sept. 21, 1981**

MR. EDWARDS OF OKLAHOMA

To amend the Internal Revenue Code of 1954 to make permanent the 22 per centum rate of percentage depletion for independent producers and royalty owners.

H.R. 4533 — **Sept. 21, 1981**

MR. ERDAHL

To amend the Internal Revenue Code of 1954 to allow the targeted jobs tax credit for certain wages paid to individuals who have attained age 14 and who are participating in work experience and career exploration programs.

(Superseded by H.R. 5146)

Dec. 2, 1981. Reports requested from Departments of Treasury and Labor.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4535 — **Sept. 21, 1981**

MR. HARKIN, MR. MAVROULES, MR. WHITEHURST, MR. MATSUI, MR. AUCOIN, MR. BARNES, MR. BONIOR OF MICHIGAN, MR. BRODHEAD, MR. PHILLIP BURTON, MRS. CHISHOLM, MR. CROCKETT, MR. DELLUMS, MR. DE LUGO, MR. DENARDIS, MR. DONNELLY, MR. DOUGHERTY, MR. DWYER, MR. EDGAR, MR. FOGLIETTA, MR. HERTEL OF MICHIGAN, MR. JEFFORDS, MR. MARKEY, MR. MCDADE, MR. MCHUGH, MS. MIKULSKI, MR. MILLER OF CALIFORNIA, MR. MITCHELL OF MARYLAND, MR. OBERSTAR, MR. OTTINGER, MRS. SCHNEIDER, MR. SCHUMER, MR. STUDDS, MR. VENTO, MR. WEAVER, MR. WEISS, MR. WILLIAMS OF MONTANA, MR. FAZIO, MR. DOWNEY, MR. JOHN L. BURTON, MR. NEAL, MR. MOFFETT, MR. HOWARD, MR. LOWRY OF WASHINGTON, MR. WYDEN, MR. FISH, MR. CONYERS, MR. GRAY, AND MR. MINETA

To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4536 — **Sept. 21, 1981**

MR. LEACH OF IOWA

To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, and to provide that the additional revenues resulting from such repeals shall be transferred to the Federal Old-Age and Survivors Trust Fund.

Sept. 23, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 4545 — **Sept. 22, 1981**

MR. MATSUI, MR. ROUSSELOT, MR. FAZIO, MR. COELHO, MR. GIBBONS, MR. FORD OF TENNESSEE, MR. DUNCAN, MR. GEPHARDT, MR. HEFTEL OF HAWAII, MR. SCHULZE, MR. SHANNON, MR. BAILEY OF PENNSYLVANIA, MR. CORCORAN, MR. HAMILTON, MR. FUQUA, MR. VANDER JAGT, MR. NEAL, MR. MURPHY, MR. CLINGER, MR. SMITH OF PENNSYLVANIA, MR. MCDADE, MR. HOPKINS, MR. RATCHFORD, MR. FORSYTHE, MR. HANSEN OF IDAHO, MR. NELLIGAN, MR. PERKINS, MR. MOFFETT, MR. RAHALL, MR. BARNARD, AND MR. DASCHLE

To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4547 — **Sept. 22, 1981**

MR. GEJDENSON, MR. MOFFETT, MR. RATCHFORD, MR. DENARDIS, MRS. KENNELLY, AND MR. MCKINNEY

To provide that certain trusts shall not be treated as private foundations.

H.R. 4550 — **Sept. 22, 1981**

MR. LEACH OF IOWA, MR. PEPPER, MR. CORRADA, MR. ECKART, MR. EDGAR, MR. HOLLENBECK, MR. HUGHES, MR. JEFFORDS, MR. MURPHY, MR. ROE, MR. BARNES, MR. GINGRICH, MR. LENT, MR. NELLIGAN, MR. ROTH OF WISCONSIN, MR. SCHUMER, MR. AKAKA, MR. SMITH OF NEW JERSEY, MR. RAILSBACK, MR. WOLPE, AND MR. DONNELLY

To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

Sept. 22, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 4552 — **Sept. 22, 1981**

MR. RANGEL

To prohibit all United States assistance and exports (except for food and medicine) to, and all imports of articles from, any country which produces and exports opium or its illicit derivatives.

(Also referred to Foreign Affairs Committee.)

Sept. 24, 1981. Referred to Subcommittee on Trade.

H.R. 4555 **Sept. 22, 1981**

MRS. SNOWE, MR. TAUKE, MR. ROTH OF WISCONSIN, MR. STANGELAND, MR. WORTLEY, MR. WILSON, MR. FISH, MR. MCKINNEY, MR. FORSYTHE, MR. HAMMERSCHMIDT, MR. EMERY, MR. MAVROULES, MR. FRANK, MR. GUNDERSON, AND MR. MCDADE

To revoke the application of Revenue Ruling 81-216.

(See P.L. 97-216 (H.R. 6685) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4561 (See H.R. 4449 for identical bills.) **Sept. 23, 1981**

MR. BONER OF TENNESSEE

To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

Sept. 25, 1981. Referred to Subcommittee on Social Security.

H.R. 4562 **Sept. 23, 1981**

MR. DORGAN OF NORTH DAKOTA, MR. BENJAMIN, MR. SMITH OF IOWA, MR. BONKER, MR. KOGOVSEK, MR. SMITH OF PENNSYLVANIA, MR. MURPHY, MR. HARKIN, MR. EDGAR, MR. VENTO, MR. SEIBERLING, MR. DICKS, MR. WEISS, MR. PATTERSON, MR. GEJDENSON, MS. OAKAR, MR. SIMON, MR. GORE, MR. ROEMER, MR. JEFFORDS, MR. DWYER, MR. JAMES K. COYNE, MR. WILLIAMS OF MONTANA, MR. DE LUGO, AND MR. DOWNEY

To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

May 6, 1982. Referred to Subcommittee on Select Revenue Measures.
May 24, 1982. Hearing held.

H.R. 4566 **Sept. 23, 1981**

MR. GIBBONS, MR. ROSTENKOWSKI, MR. BRODHEAD, MR. JENKINS, MR. ALBOSTA, MR. FRANK, MR. WILSON, MR. CONABLE, MR. ARCHER, MR. VANDER JAGT, MR. PHILIP M. CRANE, MR. FRENZEL, MR. SCHULZE, MR. DERWINSKI, MR. GREEN, MR. PETRI, AND MR. WYLIE

To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

(Embodies H.R. 833, 1910, 1931, 1987, 1988, 2082, 2162, 2206, 2269, 2454, 2479, 2485, 2516, 2563, 2786, 3075, and 3874.)

Sept. 16, 1981. Embodied bills ordered reported.
Sept. 25, 1981. Referred to Subcommittee on Trade.
Sept. 25, 1981. Reported to House. H.Rept. 97-257.
Oct. 13, 1981. Passed the House amended by a voice vote. (A Committee amendment added to include a provision of H.R. 3603, pertaining to upland cotton.)
Sept. 15, 1982. Ordered reported to Senate.
Sept. 21, 1982. Reported to Senate with an amendment in the nature of a substitute. S. Rept. 97-564.
Dec. 19, 1982. Passed Senate with amendment in the nature of a substitute.
Dec. 20, 1982. House agreed to Senate amendment with an amendment (Text of H.R. 6867). House insisted on its amendment and requested a conference with the Senate. Appointed as conferees: Representatives Rostenkowski, Gibbons, and Frenzel.
Dec. 21, 1982. Senate disagreed to House amendment to Senate amendment Senators Dole, Roth, Danforth, Long, and Bentsen.
Dec. 21, 1982. Conference report filed. H.Rept. 97-989.
Dec. 21, 1982. Conference report agreed to in the House and Senate by a voice vote.
Jan. 12, 1983. Approved. Public Law 97-446.

H.R. 4567 **Sept. 23, 1981**

MR. GUARINI, MR. NOWAK, MR. MCDADE, MR. MOAKLEY, MR. WILLIAMS OF OHIO, MR. CONTE, MR. FRANK, MR. MILLER OF OHIO, MRS. HECKLER, MR. MITCHELL OF MARYLAND, AND MR. DYSON

To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

(See P.L. 97-216 (H.R. 6685) for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4571 **Sept. 23, 1981**

MRS. SCHROEDER, MR. MITCHELL OF MARYLAND, MR. WON PAT, MR. BEDELL, MR. CONYERS, MR. DASCHLE, AND MR. OTTINGER

To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments, and for other purposes.

H.R. 4573 **Sept. 23, 1981**

MR. WHITE AND MR. SEIBERLING

To amend title 5, United States Code, to allow ex-servicemembers who voluntarily leave military service to receive unemployment compensation.

Sept. 28, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Oct. 28, 1981. Hearing held.

(See P.L. 97-362 (H.R. 4717) for related action.)

Identical with

H.R. 5056 Mr. St Germain

H.R. 4576 **Sept. 23, 1981**

MR. WATKINS, MR. ALBOSTA, MR. ALEXANDER, MR. ANTHONY, MR. BEVILL, MR. BOWEN, MR. DE LA GARZA, MR. EMERY, MR. HOLLAND, MR. HAMMERSCHMIDT, MR. HENDON, MR. JONES OF NORTH CAROLINA, MR. JONES OF TENNESSEE, MR. GILLIS W. LONG, MR. KOGOVSEK, MR. MCCOLLUM, MR. MCCURDY, MR. MCEWEN, MR. MITCHELL OF NEW YORK, MR. NAPIER, MR. ROE, MR. SKELTON, MR. SUNIA, MR. WEBER OF MINNESOTA, MR. GILMAN, MR. CLAUSEN, MR. RAHALL, MR. NEAL, MR. RICHMOND, MR. MITCHELL OF MARYLAND, MR. DUNCAN, MR. DYSON, MR. JENKINS, MR. YOUNG OF ALASKA, MR. DOWDY, MR. FLIPPO, MR. ROEMER, MR. HUTTO, MR. HATCHER, MR. TRAXLER, MR. WON PAT, MR. FAZIO, MR. DASCHLE, MR. WHITE, MRS. BOUQUARD, MR. FRANK, MR. GINN, MRS. BYRON, MR. BAILEY OF PENNSYLVANIA, MR. OXLEY, MR. ROBERTS OF SOUTH DAKOTA, MR. HIGHTOWER, MR. WORTLEY, MRS. SNOWE, MR. CHAPPELL, MR. DERRICK, MR. SIMON, MR. CONTE, MR. EVANS OF GEORGIA, MR. ANDREWS, MR. NELLIGAN, MR. MURPHY, MR. TAYLOR, MR. DE LUGO, AND MR. COELHO

To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

(Also referred to Agriculture Committee.)

H.R. 4577 **Sept. 23, 1981**

MR. COELHO

To amend Public Law 97-34.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.
Mar. 16, 1982. Hearing held.
Sept. 10, 1982. Reported to Full Committee by Select Revenue Measures Subcommittee.
Sept. 15, 1982. Ordered reported.
Sept. 16, 1982. Reported to House with amendments. H. Rept. 97-830.
Sept. 22, 1982. Passed House by a voice vote. (Brought up under suspension of the rules.)
Sept. 28, 1982. Ordered reported to Senate.
Nov. 15, 1982. Reported to Senate with amendments. S.Rept. 97-667.

H.R. 4587 **Sept. 24, 1981**

MR. DASCHLE, MR. MARKEY, MR. VENTO, MR. MITCHELL OF MARYLAND, MR. BEDELL, MR. RAHALL, MR. DELLUMS, MR. SEIBERLING, MR. HUGHES, MR. AUCOIN, MR. SABO, MR. FRANK, MR. WYDEN, MR. LONG OF MARYLAND, MR. BEILENSON, MR. SWIFT, MR. MURPHY, MR. FOGLIETTA, MR. GORE, MR. MCHUGH, MR. MOTTL, MR. EDGAR, MR. KILDEE, MR. BARNES, MR. WEAVER, MR. NEAL, MR. HERTEL OF MICHIGAN, MR. OTTINGER, AND MR. RATCHFORD

To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4592 **Sept. 24, 1981**

MR. HOLLAND, MR. NOWAK, MR. SHELBY, AND MR. SNYDER

To amend the Internal Revenue Code of 1954 to eliminate the withholding requirements with respect to gambling winnings, to provide that information returns with respect to gambling winnings shall be required only in cases of payments of $10,000 or more, and to allow a 3-year carryover of net gambling losses.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.
Mar. 16, 1982. Hearing held.

H.R. 4593 **Sept. 24, 1981**

MR. MATSUI, MR. WAXMAN, MR. FORSYTHE, MR. LUNGREN, MR. FAZIO, MR. ROE, MR. EARLY, MR. SMITH OF PENNSYLVANIA, MR. KASTENMEIER, MR. AKAKA, MR. HUGHES, MR. SCHEUER, MR. MURPHY, MR. PORTER, MR. WYDEN, MR. DREIER, MR. PEPPER, MR. MCCLOSKEY, MR. MADIGAN, MR. NEAL, MR. FORD OF TENNESSEE, MR. DUNCAN, MR. LANTOS, MS. MIKULSKI, MR. GUARINI, MR. SCHUMER, MR. BAILEY OF PENNSYLVANIA, MR. MINETA, MR. CONYERS, AND MR. WON PAT

To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4599 **Sept. 25, 1981**

MR. MILLER OF CALIFORNIA, MR. BINGHAM:, MR. MOFFETT, AND MR. SCHUMER

To amend the Internal Revenue Code of 1954 to reduce the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.

(Also referred to Education and Labor Committee.)

H.R. 4602 **Sept. 25, 1981**

MR. SAWYER

(Embodied in H.R. 6867.)

To suspend for 2 years the duty on certain prostheses if imported for charitable therapeutic use, or for free distribution by certain public or private nonprofit institutions.

Sept. 29, 1981. Referred to Subcommittee on Trade.
Dec. 9, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Feb. 24, 1982. Informative report received from the U.S. International Trade Representative.
Apr. 28, 1982. No objection, if amended as suggested, report received from the Department of the Treasury.
May 17, 1982. Favorable report received from the Department of State.
May 17, 26, 1982. Hearings held.
July 20, 1982. No objection report from Department of Commerce.

H.R. 4613 **Sept. 29, 1981**

MR. CONABLE, MR. BAFALIS, MR. BARNARD, MR. BEARD, MR. BENEDICT, MR. BUTLER, MR. CORCORAN, MR. DAUB, MR. DUNCAN, MR. DYSON, MR. ERLENBORN, MR. FISH, MR. FORSYTHE, MR. FRENZEL, MR. HORTON, MR. JEFFORDS, MR. LAGOMARSINO, MR. LOWERY OF CALIFORNIA, MR. PETRI, MR. RINALDO, MR. SENSENBRENNER, MR. SOLOMON, MR. SYNAR, MR. TAUKE, MR. WHITEHURST, AND MR. ROBINSON

To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

Oct. 15, 1981. Hearing held.
Apr. 28, 1982. Ordered reported.
Apr. 29, 1982. Reported to House amended. H.Rept. 97-496.
May 5, 1982. Passed the House by a record vote of 402 yeas, 3 nays. (Brought up under suspension of the rules.)
Sept. 28, 1982. Passed Senate with amendments, by a voice vote.
Sept. 30, 1982. House agreed to Senate amendments with amendments by a voice vote.
Oct. 1, 1982. Senate agreed to House amendments to Senate amendments by a voice vote.
Oct. 25, 1982. Approved. Public Law 97-365.

H.R. 4618 **Sept. 29, 1981**

MR. GIBBONS AND MR. CONABLE

To amend the Internal Revenue Code of 1954 to repeal the 30 per centum withholding tax on interest received by foreigners on certain portfolio investments.

H.R. 4621 **(See H.R. 4020 for identical bills.)** **Sept. 29, 1981**

MR. PORTER, MR. SPENCE, MR. WON PAT, AND MR. BINGHAM

To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for qualifying security devices.

H.R. 4629 **Sept. 30, 1981**

MR. BIAGGI, MR. PEPPER, MR. RINALDO, MR. MINISH, MR. RAHALL, MR. MITCHELL OF MARYLAND, MR. DOUGHERTY, MR. CORRADA, MR. WEISS, AND MR. NEAL

To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

Oct. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 4634 **(See H.R. 4449 for identical bills.)** **Sept. 30, 1981**

MR. DUNCAN OF TENNESSEE

To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

Oct. 2, 1981. Referred to Subcommittee on Social Security.

H.R. 4637 **Sept. 30, 1981**

MS. MIKULSKI, MR. BINGHAM, MR. FRANK, MR. BEILENSON, MR. OTTINGER, MR. DONNELLY, MR. MURPHY, MR. ROE, MR. D'AMOURS, MR. DWYER, MR. AKAKA, MR. BARNES, MR. GINGRICH, MR. LELAND, MR. WHITEHURST, MR. FLORIO, MR. MITCHELL OF MARYLAND, MR. FORSYTHE, MR. JAMES K. COYNE, MR. MCDADE, MRS. CHISHOLM, MR. FAUNTROY, MS. OAKAR, MR. SCHUMER, MR. HARKIN, MR. RICHMOND, MR. WEISS, MR. HAWKINS, MR. LEHMAN, MR. EDGAR, MR. WALGREN, MR. FOGLIETTA, MR. DELLUMS, MR. MINETA, AND MR. LOWRY OF WASHINGTON

To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

(Also referred to Energy and Commerce Committee.)

Oct. 5, 1981. Referred to Subcommittee on Health.

H.R. 4639 **Sept. 30, 1981**

MRS. SNOWE, MR. BEILENSON, MR. CROCKETT, MR. MITCHELL OF NEW YORK, MR. RINALDO, MR. YATRON, MR. EMERY, MR. PEPPER, MR. FRANK, MR. GREGG, MR. BEDELL, MR. PATTERSON, MR. EDWARDS OF CALIFORNIA, AND MR. TAUKE

To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4640 **(See H.R. 1982 for identical bills.)** **Sept. 30, 1981**

MR. THOMAS, MR. HANSEN OF IDAHO, MR. LOWERY OF CALIFORNIA, MR. WON PAT, MR. JEFFRIES, MR. DAUB, MR. MARRIOTT, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.

H.R. 4641 **Sept. 30, 1981**

MR. VANDER JAGT

(Embodied in H.R. 6867.)

To provide for a three-year suspension of the duty on copper scale.

Oct. 2, 1981. Referred to Subcommittee on Trade.
Oct. 7, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Interior, the U.S. Trade Representative, and the U.S. International Trade Commission.
Jan. 18, 1982. Informative report received from the U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.
June 7, 1982. No objection if amended as suggested report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4642 **Sept. 30, 1981**

MR. VANDER JAGT

(Embodied in H.R. 6867.)

To suspend the duty on isomeric mixtures of ethylbiphenyl.

Oct. 2, 1981.Trade. Referred to Subcommittee on Trade.
Oct. 7, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. Trade Representative, and the U.S. International Trade Commission.
Dec. 16, 1981. Informative report received from the U.S. International Trade Commission.
Apr. 28, 1982. No objection, if amended as suggested, report received from the Department of the Treasury.
Apr. 30, 1982. No objection report received from Department of Labor.
May 14, 1982. No objection report from Department of State.
May 17, 26, 1982. Hearings held.
June 3, 1982. No objection if amended as suggested report from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4653 **Oct. 1, 1981**

MR. LEACH OF IOWA, MR. CORRADA, MR. DORGAN OF NORTH DAKOTA, MR. EDGAR, MR. ERDAHL, MR. FISH, MR. LUJAN, MR. MILLER OF CALIFORNIA, MR. SIMON, MR. BEDELL, MR. DASCHLE, MR. FRANK, MR. GLICKMAN, MR. HUGHES, MR. JEFFORDS, MR. KILDEE, MR. MCHUGH, MR. WASHINGTON, MR. WILSON, MR. WON PAT, MR. NEAL, MR. FOGLIETTA, MR. RATCHFORD, MR. OTTINGER, MR. EVANS OF GEORGIA, MR. PRITCHARD, MR. MILLER OF OHIO, MR. SYNAR, MR. TRIBLE, MRS. ROUKEMA, MR. PARRIS, MR. WOLPE, MR. HOPKINS, MR. HENDON, AND MR. TAUKE

To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with

H.R. 5142	Mr. Yates
H.R. 5420	Mr. Mazzoli
H.R. 5779	Mr. Solomon

H.R. 4655 **Oct. 1, 1981**

MR. MARTIN OF NORTH CAROLINA

To amend the Internal Revenue Code of 1954 with regard to the rollover or multiyear distributions from a qualified pension plan.

H.R. 4656 **Oct. 1, 1981**

MR. ROGERS

To repeal the recently enacted provision of law providing for the permanent appropriation of funds for pay for Members of Congress, and to restore the $3,000 limit on tax deductions for living expenses of Members of Congress while away from home.

(Also referred to Appropriations, House Administration, and Post Office and Civil Service Committees.)

(See P.L. 97-51 (H.J. Res. 325) for related action.)

H.R. 4658 **Oct. 1, 1981**

MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 to provide for an extension of the period during which an individual must purchase a new residence for nonrecognition of gain on the sale of an old residence in the case of members of the Armed Forces who are stationed overseas or who are otherwise required to reside in Government-owned quarters.

Oct. 16, 1981. Report requested from Department of the Treasury.
Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.

H.R. 4663 **Oct. 2, 1981**

MR. DUNCAN OF TENNESSEE, MR. STUMP, AND MR. EMERY

To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.

Identical with
H.R. 7050 Mr. Stump

H.R. 4665 **Oct. 2, 1981**

MR. GLICKMAN, MR. WHITTAKER, AND MR. DANIEL B. CRANE

To amend provisions of Public Law 97-51.

(Also referred to Appropriations, Post Office and Civil Service, and House Administration Committees.)

(See P.L. 97-51 (H.J. Res. 325) for related action.)

H.R. 4666 **Oct. 2, 1981**

MR. GRADISON, MR. GEPHARDT, MR. CORCORAN, MR. CORRADA, MR. GINGRICH, MR. MURPHY, MR. PORTER, MR. SMITH OF PENNSYLVANIA, MR. PETRI, MR. MOORE, MR. DREIER, MR. BLILEY, AND MR. DENARDIS

To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Oct. 7, 1981. Referred to Subcommittee on Health.

H.R. 4667 **Oct. 2, 1981**

MR. GUARINI, MR. FORSYTHE, MR. HOWARD, MR. FLORIO, MR. ROE, MR. RINALDO, MR. HUGHES, MR. DWYER, AND MRS. FENWICK

To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.
June 14, 1982. Hearing held.

H.R. 4673 — **Oct. 2, 1981**

MR. SAWYER, MR. SHARP, MR. FORSYTHE, MR. NICHOLS, MR. NAPIER, MR. COLLINS OF TEXAS, MR. DUNCAN, MR. WHITEHURST, MR. ROBERT W. DANIEL, JR., MR. LENT, MR. BAFALIS, MR. MOLLOHAN, MR. BROYHILL, MR. SOLOMON, MR. WALKER, MR. LAGOMARSINO, MR. BENNETT, MR. SNYDER, MR. ROBINSON, MR. HAGEDORN, MR. BURGENER, MR. DAN DANIEL, MR. BENJAMIN, MR. LEE, MR. LUNGREN, MR. BENEDICT, MR. RAILSBACK, MR. GEPHARDT, MR. MCDONALD, MR. ROTH OF WISCONSIN, MR. MOLINARI, MR. CHENEY, MRS. FENWICK, MR. SUNIA, MR. ERTEL, MR. HERTEL OF MICHIGAN, MR. SHAW, MR. CARNEY, MR. HYDE, MR. JACOBS, MR. BEVILL, MR. WORTLEY, MR. ZEFERETTI, MR. FRENZEL, MR. PETRI, MR. MITCHELL OF NEW YORK, MR. REGULA, MR. BIAGGI, MR. MCEWEN, MR. DERWINSKI, MR. ROBERTS OF KANSAS, MR. EMERSON, MR. DANNEMEYER, MR. CRAIG, MR. DAVIS, MR. LAFALCE, MR. FISH, MR. CORCORAN, MR. WINN, MRS. HOLT, MR. HUGHES, MR. LIVINGSTON, MR. KOGOVSEK, MR. BARNARD, MR. BEREUTER, MR. YATRON, MR. MILLER OF OHIO, MR. KINDNESS, MR. BEDELL, MR. MARTIN OF NEW YORK, MR. NELLIGAN, MR. MCCLORY, MR. GINGRICH, MR. RINALDO, MR. PASHAYAN, MR. WATKINS, MR. STENHOLM, MRS. BOUQUARD, MR. CHAPPELL, MR. SKELTON, MR. DANIEL B. CRANE, MR. HILER, MR. MARLENEE, MR. DOUGHERTY, MR. EDGAR, MR. GREGG, MR. MCCOLLUM, MR. WON PAT, MR. DAUB, MR. TAUKE, MR. SCHULZE, MR. O'BRIEN, MR. MINETA, MR. JAMES K. COYNE, MR. TAYLOR, MR. SMITH OF OREGON, MR. EVANS OF GEORGIA, AND MR. MORRISON

To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

Oct. 6, 1981. Referred to Subcommittee on Social Security.

Identical with

H.R. 4749	Mr. Biaggi
H.R. 4827	Mr. Mica

H.R. 4676 — **Oct. 5, 1981**

MR. CRAIG

To amend the Internal Revenue Code of 1954 to limit to $5,000 the amount a Member of Congress may deduct from his income taxes as living expenses.

H.R. 4677 — **Oct. 5, 1981**

MR. ERTEL AND MR. HOLLENBECK

To reduce the Federal deficit by repealing certain provisions of the Economic Recovery Tax Act of 1981 and certain additional tax expenditures.

H.R. 4678 — **Oct. 5, 1981**

MR. GIBBONS

To amend the Internal Revenue Code of 1954 to repeal LIFO recapture in the case of certain corporate liquidations.

H.R. 4680 — **Oct. 5, 1981**

MR. LAGOMARSINO, MRS. HOLT, MR. ERDAHL, MR. FAUNTROY, MR. FORSYTHE, MR. LIVINGSTON, MR. EDWARDS OF CALIFORNIA, MR. DANNEMEYER, MR. BURGENER, MR. HUGHES, MS. MIKULSKI, MR. FISH, MR. FAZIO, MR. JEFFORDS, MR. RICHMOND, MR. PASHAYAN, MR. DOWNEY, MR. COELHO, MR. WALKER, MR. PANETTA, MR. HORTON, MR. VENTO, MR. DAN DANIEL, MR. LONG OF MARYLAND, MR. MARTIN OF NORTH CAROLINA, MR. LOWERY OF CALIFORNIA, MR. JONES OF NORTH CAROLINA, MR. DORNAN OF CALIFORNIA, MR. BEILENSON, MR. BADHAM, MR. SHUMWAY, MR. WEAVER, MR. MATSUI, MR. CHAPPELL, MR. CLINGER, MR. WILLIAMS OF MONTANA, MR. JAMES K. COYNE, MR. NEAL, MR. EDWARDS OF ALABAMA, MR. PATTERSON, MR. MILLER OF CALIFORNIA, MR. ANDERSON, MR. EVANS OF IOWA, AND MR. COURTER

To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax-exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

(Supersedes H.R. 1127) (Superseded by H.R. 6465)

H.R. 4686 — **Oct. 5, 1981**

MR. TAUKE, MRS. CHISHOLM, MR. EMERY, MR. FORSYTHE, MR. KEMP, MR. LAFALCE, MR. LAGOMARSINO, MR. MITCHELL OF NEW YORK, MR. MURPHY, MR. RAILSBACK, MR. RATCHFORD, MR. SMITH OF PENNSYLVANIA, MR. STANGELAND, MS. MIKULSKI, MR. FISH, MR. FAZIO, MR. BARNARD, MRS. BOUQUARD, MR. DOUGHERTY, MR. HUGHES, MR. LANTOS, MR. OBERSTAR, MR. OTTINGER, MR. PEPPER, MR. VENTO, MR. WALGREN, MR. GUARINI, MR. JEFFORDS, MR. HAGEDORN, MRS. SCHNEIDER, AND MR. SYNAR

To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

Oct. 8, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Oct. 28, 1981. Hearing held.

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 4690 **Oct. 5, 1981**

MR. SCHULZE

To allow articles withdrawn from a bonded manufacturing warehouse to be delivered into successive bonded storage warehouses located anywhere in the United States for the purpose of exportation, and for other purposes.

(Embodied in H.R. 6867.)

Oct. 7, 1981. Referred to Subcommittee on Trade.
Oct. 13, 1981. Reports requested from Departments of State, Treasury, Commerce, and the U.S. International Trade Commission.
Mar. 10, 1982. Favorable report received from Department of the Treasury.
Mar. 12, 1982. Favorable report received from Department of State.
May 17, 26, 1982. Hearings held.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4699 **Oct. 6, 1981**

MR. MARLENEE

To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

H.R. 4701 **Oct. 6, 1981**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for 50 percent of their contributions to retirement savings.

H.R. 4702 **Oct. 6, 1981**

MR. LAGOMARSINO

To amend title XVIII of the Social Security Act for the purpose of improving certain provisions of the medicare program.

(Also referred to Energy and Commerce Committee.)

Oct. 8, 1981. Referred to Subcommittee on Health.

H.R. 4704 **Oct. 6, 1981**

MR. RUDD

To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

(Superseded by H.R. 4833)

H.R. 4717 **Oct. 7, 1981**

MR. JENKINS

To amend the effective date provision of section 403(b)(3) of the Windfall Profit Tax Act of 1980 (P.L. 96-223) to further defer the effective date of certain provisions providing for the recognition of income of LIFO inventory amounts.

Dec. 9, 1981. Hearing held.
Dec. 9, 1981. Ordered reported.
Dec. 14, 1981. Reported to House amended to include provisions of H.R. 5013. H.Rept. 97-405.
Dec. 15, 1981. Passed the House by a voice vote. (Brought up under suspension of the rules.)
Dec. 16, 1981. Passed the Senate amended by a voice vote.
Dec. 16, 1981. Senate insisted on its amendments and requested a conference with the House. Appointed as conferees: Senators Dole, Packwood, Wallop, Long, and Harry Byrd.
Mar. 16, 1982. House agreed to the Senate amendments with an amendment which consists of the text of H.R. 5836, to make miscellaneous changes in the tax laws, and for other purposes. Appointed as conferees: Representatives Rostenkowski, Gibbons, Rangel, Stark, Ford of Tennessee, Conable, Duncan, and Frenzel.
Mar. 30, 1982. Senate disagreed to House amendments to Senate amendment and agreed to a conference with the House.
Oct. 1, 1982. Conference report filed. H.Rept. 97-929.
Oct. 1, 1982. Conference report agreed to in House by a voice vote.
Oct. 1, 1982. Conference report agreed to in Senate by a voice vote.
Oct. 25, 1982. Approved. Public Law 97-362.

Identical with

H.R. 5011 Mr. Gradison

H.R. 4718 **Oct. 7, 1981**

MR. JENKINS

To amend the Revenue Act of 1978 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply.

H.R. 4722 **Oct. 7, 1981**

MR. SMITH OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to provide a $7,000 exemption from income tax for retirement benefits attributable to service performed as a police officer or firefighter.

H.R. 4723 **Oct. 7, 1981**

MR. SMITH OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to clarify the tax exemption of proceeds from certain bingo games.

H.R. 4733 (See H.R. 3274 for identical bills.) **Oct. 13, 1981**

MR. SKELTON, MR. RATCHFORD, MR. RUDD, MR. ROBINSON, MR. HORTON, MR. MCGRATH, MR. YOUNG OF ALASKA, MR. APPLEGATE, MR. ROSE, MR. SAM B. HALL, JR., MR. BENNETT, MR. LAGOMARSINO, MR. GINN, MR. NAPIER, MR. ROBERTS OF SOUTH DAKOTA, MR. BENEDICT, MR. FISH, MR. ERTEL, MR. WILSON, MR. BROYHILL, MR. SHELBY, MR. HILER, MR. GEPHARDT, MR. PORTER, MR. MCDONALD, MR. BARNARD, MR. LENT, MR. BAFALIS, MR. KOGOVSEK, MR. SMITH OF PENNSYLVANIA, MR. FAZIO, MR. CORCORAN, MR. TRAXLER, MR. HANSEN OF UTAH, MR. DOUGHERTY, MR. DWYER, MR. DUNCAN, MRS. BOUQUARD, MR. SOLOMON, MR. LOWERY OF CALIFORNIA, MR. NICHOLS, MR. HANSEN OF IDAHO, MR. KINDNESS, MR. STENHOLM, MR. GOODLING, MR. O'BRIEN, MR. JONES OF TENNESSEE, MR. DAVIS, MR. WIRTH, MR. DREIER, MR. MCKINNEY, MR. JAMES K. COYNE, MR. HUBBARD, MR. MINETA, MR. LUKEN, MR. HUTTO, MRS. MARTIN OF ILLINOIS, MR. MILLER OF OHIO, MR. CHAPPELL, MR. EVANS OF GEORGIA, MR. SOLARZ, AND MR. STUMP

To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

Oct. 15, 1981. Referred to Subcommittee on Social Security.

H.R. 4739 **Oct. 14, 1981**

MR. JENKINS

To amend the Internal Revenue Code of 1954 to provide for the taxation of crude oil purchasing cooperatives.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.

H.R. 4741 **Oct. 14, 1981**

MR. SENSENBRENNER, MR. MITCHELL OF NEW YORK, MR. HORTON, MR. BARNES, MR. PORTER, MR. ROE, MR. EMERSON, MR. WILSON, MR. ROTH OF WISCONSIN, MR. GUNDERSON, MR. MCCOLLUM, MR. MILLER OF OHIO, AND MR. PETRI

To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4742 **Oct. 14, 1981**

MR. SENSENBRENNER AND MR. WILSON

To amend the Internal Revenue Code of 1954 to provide that the investment yield on the tax-exempt All Savers Certificates shall be increased from 70 to 85 percent of the average investment yield for United States Treasury bills of maturities of 52 weeks.

H.R. 4743 **Oct. 14, 1981**

MR. SHANNON

To amend the Internal Revenue Code of 1954 to provide that the option of deducting intangible drilling and development costs will not be available to integrated oil companies.

H.R. 4749 (See H.R. 4673 for identical bills.) **Oct. 15, 1981**

MR. BIAGGI

To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

Oct. 16, 1981. Referred to Subcommittee on Social Security.

H.R. 4751 **Oct. 15, 1981**

MR. CARMAN, MR. GLICKMAN, MR. MCEWEN, MR. COATS, MR. NELLIGAN, MR. HORTON, MR. ROE, MR. SAM B. HALL, JR., MR. FIELDS, MR. FORSYTHE, MR. LAGOMARSINO, MR. NAPIER, MR. SHELBY, MR. PARRIS, MR. ERTEL, MR. MARTIN OF NORTH CAROLINA, MR. PORTER, MR. BENJAMIN, MR. MCDONALD, MR. SNYDER, MR. SKELTON, MR. BARNARD, MR. LENT, MR. BROYHILL, MR. GRAMM, MR. GREGG, MR. BURGENER, MR. APPLEGATE, MR. DOUGHERTY, MR. BOWEN, MR. SOLOMON, MR. LOWERY OF CALIFORNIA, MR. HOWARD, MR. NICHOLS, MR. DERWINSKI, MR. GOODLING, MR. WEAVER, MR. JONES OF TENNESSEE, MR. DANIEL B. CRANE, MR. DAVIS, MR. FISH, MR. DENARDIS, MR. MORRISON, MR. DREIER, MR. MCKINNEY, MR. HUBBARD, MR. ROBINSON, MR. JAMES K. COYNE, MR. HANSEN OF IDAHO, MRS. MARTIN OF ILLINOIS, MR. MILLER OF OHIO, MR. LEACH OF IOWA, MR. COURTER, MR. YOUNG OF ALASKA, MR. WILLIAMS OF OHIO, MR. DUNCAN, MR. LUJAN, MR. KINDNESS, MR. HATCHER, MR. HAMMERSCHMIDT, MR. GINGRICH, MR. JEFFRIES, MR. WORTLEY, MR. RAHALL, MR. SANTINI, MR. MURPHY, MR. MCCLORY, MR. FROST, MR. SMITH OF PENNSYLVANIA, MR. CRAIG, MR. BENEDICT, MR. GIBBONS, MR. SMITH OF OREGON, MR. ENGLISH, MR. MOTTL, MR. HUGHES, MR. CARNEY, MR. GINN, MR. ROBERTS OF SOUTH DAKOTA, MR. BADHAM, MR. MINETA, MR. SMITH OF ALABAMA, MR. WINN, MR. HENDON, MR. WILSON, MR. HUCKABY, MR. MARLENEE, MR. DICKINSON, MR. CORCORAN, MR. LUNGREN, MR. ROEMER, AND MR. MCDADE

To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

Oct. 20, 1981. Referred to Subcommittee on Social Security.

H.R. 4752 — **Oct. 15, 1981**

MR. COLEMAN

To amend the Internal Revenue Code of 1954 to allow a deduction for amounts contributed to individual housing accounts, and for other purposes.

H.R. 4753 — **Oct. 15, 1981**

MR. COLLINS OF TEXAS AND MR. SAM B. HALL, JR.

To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States.

Oct. 20, 1981. Referred to Subcommittee on Social Security.

H.R. 4754 (See H.R. 908 for identical bills.) — **Oct. 15, 1981**

MR. CORRADA, MR. RICHMOND, MR. PEPPER, MR. BIAGGI, AND MR. RINALDO

To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

Oct. 19, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4761 — **Oct. 15, 1981**

MR. GIBBONS AND MR. FRENZEL

To extend for 2 additional years the residual authority to negotiate duties under the Trade Act of 1974.

Oct. 19, 1981. Referred to Subcommittee on Trade.
Nov. 25, 1981. Written comments received.
Dec. 14, 1981. Voluntary, favorable, report received from the U.S. Trade Representative.
Mar. 18, 1982. Subcommittee on Trade reported to the full Committee.

H.R. 4770 — **Oct. 15, 1981**

MR. TAUKE

To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.

(Supersedes H.R. 4411)

H.R. 4771 — **Oct. 15, 1981**

MR. TRAXLER AND MR. DUNN

To amend title IV of the Social Security Act to permit States to make payments of aid to families with dependent children in the form of housing vouchers to the extent that such payments are made to meet the recipients' shelter and related expenses.

Oct. 20, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4773 — **Oct. 19, 1981**

MR. GRADISON, MR. FORSYTHE, MR. WEAVER, MR. PORTER, MR. KOGOVSEK, MR. GINGRICH, MR. BURGENER, MR. SENSENBRENNER, MR. FRENZEL, MR. JAMES K. COYNE, MR. WILSON, MR. GREGG, MR. GEPHARDT, MR. MORRISON, MR. JEFFORDS, MR. MOLLOHAN, MR. CHENEY, MR. MCCLORY, MR. CLINGER, MR. EDGAR, MR. BLILEY, MR. HILER, MR. ARCHER, MR. CONABLE, MR. SYNAR, MR. PEPPER, MR. MCGRATH, MR. STANTON OF OHIO, MR. LEE, MR. HATCHER, MR. WORTLEY, MR. BUTLER, MR. FOGLIETTA, MR. YOUNG OF ALASKA, MR. MAVROULES, MR. OXLEY, MR. SAWYER, MR. YOUNG OF MISSOURI, MR. BEVILL, MRS. HOLT, MR. WHITEHURST, MR. HUGHES, MR. KINDNESS, MR. DAVIS, MR. HORTON, MR. FROST, MR. SMITH OF IOWA, MR. LEACH OF IOWA, MR. FISH, MR. MURPHY, MR. HILLIS, MR. BAFALIS, MR. HERTEL OF MICHIGAN, MR. MCKINNEY, MR. MADIGAN, MR. VENTO, MS. OAKAR, MR. WOLF, MR. STENHOLM, MR. PETRI, MR. STATON OF WEST VIRGINIA, MR. KEMP, MR. MOORE, MR. MARTIN OF NORTH CAROLINA, MR. LUNGREN, MR. CARNEY, MR. TRAXLER, MR. SOLOMON, MR. PASHAYAN, MR. GRAY, MR. HAGEDORN, MR. CAMPBELL, MR. MILLER OF OHIO, MR. SIMON, MR. DAUB, MR. GOODLING, MR. GRISHAM, MR. MARTIN OF NEW YORK, MR. GOLDWATER, MR. WIRTH, MR. HOPKINS, MR. GUNDERSON, MR. LOWERY OF CALIFORNIA, MR. KASTENMEIER, MR. SMITH OF OREGON, MR. HUNTER, MR. BROYHILL, MR. DENARDIS, MR. DOUGHERTY, MR. HAMMERSCHMIDT, MR. MITCHELL OF MARYLAND, MR. BEARD, MR. JACOBS, MR. VANDER JAGT, MR. MARRIOTT, MR. WALKER, MR. CONTE, MR. LEVITAS, MR. ROTH, MR. WEBER OF OHIO, MR. CLAUSEN, MR. HYDE, AND MR. COLLINS OF TEXAS

To amend the Social Security Act to remove the social security trust funds from the unified budget.

Oct. 21, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 4775 **Oct. 19, 1981**

MR. SEIBERLING, MR. SAM B. HALL, JR., MR. FUQUA, MR. SCHUMER, MR. HYDE, MR. RAHALL, MR. FORSYTHE, MR. SMITH OF PENNSYLVANIA, MR. LONG OF MARYLAND, MR. FORD OF MICHIGAN, MR. ROE, MR. MAVROULES, MR. RICHMOND, MR. DIXON, MR. MITCHELL OF MARYLAND, MR. SUNIA, MR. WORTLEY, MR. YATES, MR. LEHMAN, MR. CORCORAN, MR. BAFALIS, MRS. FENWICK, MR. YATRON, MR. AUCOIN, MR. OTTINGER, MR. CORRADA, MR. D'AMOURS, MR. CONTE, MR. ADDABBO, MR. PEPPER, MR. LAFALCE, MR. BENJAMIN, MR. BEVILL, MR. DWYER, MR. ERTEL, MS. MIKULSKI, MRS. BOUQUARD, MR. NEAL, MR. DASCHLE, MR. EDGAR, MR. VENTO, MR. FROST, MR. ROSENTHAL, MR. WEAVER, MR. PEASE, MR. DREIER, MR. MINETA, MR. DYSON, MR. ROBINSON, MR. HOLLENBECK, MR. GARCIA, MR. BEDELL, MR. KILDEE, MR. WILLIAMS OF MONTANA, MR. HORTON, MR. FOGLIETTA, MR. FISH, MR. STOKES, MR. SIMON, AND MR. BLANCHARD

To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

Oct. 22, 1981. Referred to Subcommittee on Social Security.

H.R. 4776 **Oct. 19, 1981**

MR. SOLOMON, MR. SMITH OF PENNSYLVANIA, MR. WILLIAMS OF OHIO, MR. PORTER, MR. DERWINSKI, MR. DAVIS, MRS. HOLT, MR. ROBERTS OF SOUTH DAKOTA, MR. APPLEGATE, MR. WON PAT, MR. MARTIN OF NORTH CAROLINA, MR. LOTT, MR. NAPIER, MR. WHITEHURST, MR. BEREUTER, MR. BROYHILL, MR. LONG OF MARYLAND, MR. COATS, MR. HILER, MR. CORCORAN, MR. CRAIG, MR. MOTTL, MR. DANIEL B. CRANE, MR. MINETA, MR. DREIER, MR. DAUB, MR. GINGRICH, MR. BEDELL, MR. WIRTH, MR. LEBOUTILLIER, MR. CARNEY, MR. WEBER OF MINNESOTA, MR. JAMES K. COYNE, MR. BENEDICT, MR. CHAPPELL, MR. SILJANDER, MRS. BOUQUARD, MS. FERRARO, MR. MCCOLLUM, MR. GRISHAM, MR. MARTIN OF NEW YORK, AND MR. MOLINARI

To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

Oct. 21, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 4784 **Oct. 20, 1981**

MR. DWYER, MR. BEDELL, MRS. CHISHOLM, MRS. COLLINS OF ILLINOIS, MR. CORRADA, MR. FAZIO, MR. FLORIO, MR. FORSYTHE, MR. GUARINI, MR. HORTON, MR. MCEWEN, MR. MINISH, MR. MITCHELL OF NEW YORK, MR. NAPIER, MR. NEAL, MR. RAHALL, MR. ROBERTS OF SOUTH DAKOTA, MR. ROE, MR. SCHEUER, MR. VENTO, MR. MCDADE, MR. EDGAR, MS. MIKULSKI, MR. CONYERS, MR. GARCIA, MR. BARNES, MR. DYMALLY, MR. FISH, MR. GINGRICH, MR. GORE, MR. HOWARD, MR. ROSENTHAL, MR. YATRON, MR. STOKES, MR. WAXMAN, AND MR. MINETA

To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4785 **(See H.R. 3614 for identical bills.)** **Oct. 20, 1981**

MR. EDWARDS OF ALABAMA

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4789 **Oct. 20, 1981**

MR. JEFFORDS, MR. ALBOSTA, MR. BEDELL, MR. BEILENSON, MR. D'AMOURS, MR. EDGAR, MR. FOGLIETTA, MR. HUGHES, MR. KOGOVSEK, MR. MARRIOTT, MR. MCEWEN, MR. MINETA, MR. NEAL, MR. SEIBERLING, MR. SMITH OF NEW JERSEY, MR. WOLPE, MR. FOWLER, MR. GEJDENSON, MR. KILDEE, MR. MAVROULES, AND MR. BEREUTER

To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4791 **Oct. 20, 1981**

MR. LUJAN

To amend the Internal Revenue Code of 1954 to provide an income tax credit for the purchase of a principal residence.

H.R. 4796 **Oct. 20, 1981**

MR. RUSSO, MR. ATKINSON, MR. DERWINSKI, MR. NATCHER, MR. PORTER, MR. DAVIS, MR. HAGEDORN, AND MR. CORCORAN

To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 4797 **Oct. 20, 1981**

MR. WYDEN, MR. MURPHY, MR. PEPPER, MR. LEBOUTILLIER, MR. WEAVER, MR. SMITH OF PENNSYLVANIA, MR. DUNCAN, MS. FIEDLER, MR. KOGOVSEK, MR. FROST, AND MR. MCKINNEY

To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Oct. 23, 1981. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.

H.R. 4800 **Oct. 21, 1981**

MR. ROSTENKOWSKI AND MR. CONABLE

To reinstate certain taxes imposed on aviation, and for other purposes.

Oct. 14, 1981. Hearings held on subject matter.
May 6, 1982. Ordered reported with amendments. (To be offered as a separate revenue title to H.R. 2643.)
May 12, 1982. Reported to the House with amendment. H.Rept. 97-510.
June 2, 1982. Hearing before Rules Committee.
June 2, 1982. H.Res. 489, providing for a modified open rule with 4 hours of debate was reported to the House. H.Rept. 97-594. (See rule under H.R. 2643, bills before other committees.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4804 **Oct. 21, 1981**

MR. DUNCAN OF TENNESSEE

To strengthen the assignment program for durable medical equipment under title XVIII of the Social Security Act and for other purposes.

(Also referred to Energy and Commerce Committee.)

Oct. 27, 1981. Referred to Subcommittee on Health.

H.R. 4806 **Oct. 21, 1981**

MR. GEJDENSON

To eliminate the duty on allyl resins.

(Embodied in H.R. 6867.)

Oct. 23, 1981. Referred to Subcommittee on Trade.
Dec. 9, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Feb. 9, 1982. Informative report received from the U.S. International Trade Commission.
May 14, 1982. Favorable if amended as suggested report from Department of State.
May 17, 26, 1982. Hearings held.
June 3, 1982. Favorable if amended as suggested report from Department of Commerce.

H.R. 4815 **Oct. 22, 1981**

MR. BAILEY OF PENNSYLVANIA, MR. MURPHY, MR. RAHALL, MR. GAYDOS, MR. MURTHA, MR. STATON OF WEST VIRGINIA, MR. MOLLOHAN, MR. PERKINS, MR. MCDADE, MR. BEVILL, MR. SMITH OF PENNSYLVANIA, MR. ERTEL, MR. JAMES K. COYNE, MR. CLINGER, MR. HUBBARD, MR. YATRON, MR. BENEDICT, AND MR. NELLIGAN

To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4820 **Oct. 22, 1981**

MR. FRENZEL (BY REQUEST)

To amend certain provisions applicable to compensation for the overtime inspectional service of employees of the United States Customs Service, and for other purposes.

(Also referred to Post Office and Civil Service Committee.)

Sept. 9, 1981. Executive Communication 2132.
Oct. 27, 1981. Referred to Subcommittee on Trade.

H.R. 4821 **Oct. 22, 1981**

MR. HANSEN OF IDAHO, MR. DANNEMEYER, MR. CRAIG, AND MR. ROBERTS OF KANSAS

To amend the Internal Revenue Code of 1954 to provide taxpayer relief and simplification of the individual income tax, and for other purposes.

H.R. 4823 **Oct. 22, 1981**

MR. JENKINS

To permit subchapter S corporations to hold business rental real estate property.

(See P.L. 97-354 (H.R. 6055) for related action.)

H.R. 4824 **Oct. 22, 1981**

MR. LAFALCE

Requiring that trade readjustment allowances for weeks of unemployment after September 30, 1981 be determined on the basis of old law in the case of workers entitled to such allowances for weeks of unemployment beginning before October 1, 1981.

Oct. 27, 1981. Referred to the Subcommittee on Trade.

H.R. 4826 **Oct. 22, 1981**

MR. MCCOLLUM

To reduce interest rates by limiting the rate of interest which the United States Government may pay on debt obligations issued by the United States and by establishing a national indexed usury ceiling.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 4827 **(See H.R. 4673 for identical bills.)** **Oct. 22, 1981**

MR. MICA

To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

Oct. 26, 1981. Referred to Subcommittee on Social Security.

H.R. 4833 **Oct. 22, 1981**

MR. RUDD, MR. SMITH OF PENNSYLVANIA, MR. WILSON, MR. DUNN, MR. HANSEN OF IDAHO, MR. ROBERTS OF SOUTH DAKOTA, MR. ROBINSON, MR. EDWARDS OF OKLAHOMA, MR. SAVAGE, MR. MCCOLLUM, MR. RHODES, MR. EVANS OF GEORGIA, MR. HANSEN OF UTAH, MR. DANNEMEYER, MR. SKEEN, MR. SILJANDER, MR. LIVINGSTON, MR. SOLOMON, MR. LEWIS, MR. BURGENER, MR. LATTA, MR. MILLER OF OHIO, MR. BLILEY, MR. DUNCAN, MR. DAN DANIEL, MR. DANIEL B. CRANE, MR. DICKS, MR. MADIGAN, MR. PRICE, MR. PASHAYAN, MR. EVANS OF DELAWARE, MR. CAMPBELL, AND MR. FIELDS

To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

(Supersedes H.R. 4704)

H.R. 4839 **Oct. 27, 1981**

MR. ASPIN

To amend title XVI of the Social Security Act to allow the award of attorneys fees in appeals involving claims for supplemental security income benefits on the same basis as is presently provided under title II of such Act in the case of appeals involving claims for old-age, survivors, and disability insurance benefits.

Oct. 30, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4842 **Oct. 27, 1981**

MR. JAMES K. COYNE, MR. MOORE, MR. RITTER, MR. DANNEMEYER, MR. VANDER JAGT, MR. STATON OF WEST VIRGINIA, MR. CHENEY, MR. SKEEN, MR. PORTER, MR. NEAL, MR. OXLEY, MR. BARNARD, MR. LOTT, MR. BEREUTER, MR. FORSYTHE, MR. MCDADE, MR. KINDNESS, MR. PRICE, MR. MCKINNEY, MR. TRIBLE, MR. FIELDS, MR. LIVINGSTON, MR. SMITH OF OREGON, MR. ROEMER, AND MR. EVANS OF IOWA

To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 4843 **Oct. 27, 1981**

MR. FRENZEL, MR. VANDER JAGT, AND MR. ERDAHL

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

(See P.L. 97-248 (H.R. 4961) for related action.)

11-054 O - 83 - 20

H.R. 4844 **Oct. 27, 1981**

MR. FUQUA, MR. WINN, MR. GIBBONS, MR. CONABLE, MR. FLIPPO, MR. HOLLENBECK, AND MR. VANDER JAGT

To amend the Tariff Schedules of the United States to permit the duty-free entry of materials certified by the National Aeronautics and Space Administration as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launches, and for other purposes.

(Embodied in H.R. 6867.)

Sept. 11, 1981. Executive Communication no. 2111.
Oct. 30, 1981. Referred to Subcommittee on Trade.
Jan. 18, 1982. Voluntary informative report received from the U.S. International Trade Commission.
May 17, 26, 1982. Hearings held..

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4846 **Oct. 27, 1981**

MR. HOWARD (BY REQUEST), MR. ROE, MR. CLAUSEN, AND MR. HAMMERSCHMIDT

To provide for the recovery of capital and operation and maintenance costs assignable to commercial water transportation for certain United States Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances.

(Also referred to Public Works and Transportation Committee.)

July 16, 1981. Executive Communication 1825.

H.R. 4853 **Oct. 27, 1981**

MR. ROTH OF WISCONSIN, MR. FOGLIETTA, MR. DWYER, MR. BARNES, MR. FISH, AND MR. WHITEHURST

To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4857 **Oct. 28, 1981**

MR. NAPIER, MR. BAFALIS, MR. BEDELL, MR. BURGENER, MR. DREIER, MR. EDGAR, MR. EMERSON, MR. ERDAHL, MR. HOPKINS, MR. JOHNSTON OF NORTH CAROLINA, MR. LUJAN, MR. MCGRATH, MR. MITCHELL OF NEW YORK, MR. NEAL, MR. SMITH OF NEW JERSEY, MR. SOLOMON, MR. WHITLEY, MR. STUMP, MR. ROGERS, MR. HARTNETT, MR. ROBERTS OF KANSAS, AND MR. DYSON

To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

Nov. 3, 1981. Referred to Subcommittee on Select Revenue Measures.

(For further action see H.R. 3262.)

H.R. 4866 **Oct. 29, 1981**

MR. DREIER

To impose an embargo on trade between Libya and the United States.

Nov. 3, 1981. Referred to Subcommittee on Trade.

Identical with
H.R. 5069 Mr. Dreier

H.R. 4869 **Oct. 29, 1981**

MR. MCCOLLUM, MR. FASCELL, MR. HILER, MR. PAUL, MR. MOTTL, MR. FRENZEL, MR. ROE, MR. WILLIAMS OF OHIO, MRS. COLLINS OF ILLINOIS, MR. MITCHELL OF MARYLAND, MR. CHAPPELL, AND MR. SOLOMON

To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4870 **Oct. 29, 1981**

MR. NELLIGAN, MR. ALBOSTA, MR. SCHEUER, MR. ROE, MR. YATRON, MR. RAHALL, MR. MITCHELL OF NEW YORK, MR. DAVIS, MR. FOGLIETTA, MR. ERDAHL, MR. ATKINSON, MR. RATCHFORD, MR. OBERSTAR, MRS. SCHNEIDER, MR. JAMES K. COYNE, AND MR. HORTON

To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4871 — **Oct. 29, 1981**

MR. RANGEL

To provide that the deemed waiver of exemption from social security taxes shall not apply in certain cases.

Nov. 3, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 4872 — **Oct. 29, 1981**

MR. RANGEL

To amend the Internal Revenue Code of 1954 to allow handicapped individuals a credit for certain transportation expenses.

H.R. 4881 — **Nov. 4, 1981**

MR. PICKLE AND MR. ARCHER

To make section 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.

(Superseded by H.R. 5630.)

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4888 — **Nov. 4, 1981**

MR. SCHULZE

To provide for the elective payment of benefits under title II of the Social Security Act in the form of social security savings bonds, and for other purposes.

Nov. 9, 1981. Referred to Subcommittee on Social Security.

H.R. 4890 — **Nov. 4, 1981**

MR. EVANS OF IOWA, MR. WEBER OF MINNESOTA, MR. HAGEDORN, AND MR. ROBERTS OF KANSAS

To suspend the duty on sulfaguanadine, sulfapyridine, and sulfathiazole.

Nov. 6, 1981. Referred to Subcommittee on Trade.
Dec. 9, 1981. Reports requested from Departments of State, Treasury, Commerce, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 17, 26, 1982. Hearings held.
May 21, 1982. Informative report received from U.S. International Trade Commission.
June 29, 1982. No objection if amended as suggested report from Department of Commerce.

H.R. 4892 — **Nov. 4, 1981**

MR. LUJAN

To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.

H.R. 4896 — **Nov. 4, 1981**

MR. SAVAGE, MR. WON PAT, MR. DWYER, MR. EDGAR, MR. FOGLIETTA, MRS. COLLINS OF ILLINOIS, MR. WYDEN, MR. MITCHELL OF MARYLAND, MR. SCHUMER, AND MR. GARCIA

To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4897 — **Nov. 4, 1981**

MR. DELLUMS, MR. GLICKMAN, MR. CONYERS, MR. EDGAR, MR. EDWARDS OF CALIFORNIA, MR. KASTENMEIER, MR. MITCHELL OF MARYLAND, MR. GRAY, MR. WEISS, MR. RICHMOND, MR. SEIBERLING, MR. HAWKINS OF CALIFORNIA, MRS. CHISHOLM, MR. FORSYTHE, MR. LEACH OF IOWA, MR. CROCKETT, MR. BINGHAM, MR. SAVAGE, MR. AUCOIN, MR. FITHIAN, MR. BEDELL, MR. BROWN OF CALIFORNIA, MR. FAUNTROY, MR. LELAND, MR. MURPHY, MR. WEAVER, MR. PATTERSON, MR. GARCIA, MR. TAUKE, MR. JOHN L. BURTON, MR. MCCLOSKEY, MR. JACOBS, MR. ROYBAL, MR. BONKER, MR. CLAY, MR. PEASE, MR. YATES, AND MR. OBERSTAR

To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 4900 — **(See H.R. 3274 for identical bills.)** — **Nov. 4, 1981**

MR. ROUSSELOT

To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

Nov. 5, 1981. Referred to Subcommittee on Social Security.

H.R. 4901 — **Nov. 4, 1981**

MR. STARK

To amend title XVI of the Social Security Act to provide for the exclusion from an individual's resources, in determining his or her eligibility for supplemental security income benefits, of a burial plot and of certain funds set aside for burial expenses.

Nov. 9, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4908 — **Nov. 5, 1981**

MR. STARK AND MR. DUNCAN OF TENNESSEE

To amend section 280A of the Internal Revenue Code of 1954 with respect to rentals of dwelling units to family members, and for other purposes.

Nov. 5, 1981. Referred to Subcommittee on Select Revenue Measures.

(Embodied in H.R. 4961.)

(See P.L. 97-119 (H.R. 5159) for related action.)

H.R. 4912 — **Nov. 5, 1981**

MR. FOWLER, MR. MARTIN OF NORTH CAROLINA, MR. HEFTEL OF HAWAII, MR. DOWDY, MR. ALBOSTA, MR. WYDEN, MR. D'AMOURS, MRS. COLLINS OF ILLINOIS, MR. ST GERMAIN, MR. NEAL, MS. MIKULSKI, MR. WOLPE, MR. YATRON, MR. FAZIO, MR. NELLIGAN, MR. WIRTH, MR. GEPHARDT, MR. ROBINSON, MR. WILLIAMS OF MONTANA, MR. CORCORAN, MR. JAMES K. COYNE, MR. BARNES, MR. MAVROULES, MR. JEFFORDS, MR. MATSUI, MRS. SCHNEIDER, MR. SHANNON, MR. FOGLIETTA, AND MR. AKAKA

To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4913 — **Nov. 5, 1981**

MR. GIBBONS AND MR. BAFALIS

To reduce the duty on the pesticide commonly known as Dicofol.

(Embodied in H.R. 6867.)

Nov. 10, 1981. Referred to Subcommittee on Trade.
Dec. 9, 1981. Reports requested from Departments of State, Treasury, Commerce, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
Feb. 26, 1982. Informative report received from the U.S. International Trade Commission.
May 13, 1982. Department of Agriculture defers to Department of Commerce with suggested amendments.
May 14, 1982. No objection report from Department of State.
May 17, 26, 1982. Hearings held.
June 7, 1982. No objection if amended as suggested report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 4917 — **Nov. 5, 1981**

MR. RANGEL

To amend the Internal Revenue Code of 1954 to clarify the local furnishing rule with respect to the tax-exempt status of interest on obligations issued to provide facilities for the local furnishing of gas.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.
July 12, 1982. Hearing held.

H.R. 4918 — **Nov. 5, 1981**

MR. SCHULZE AND MR. RUSSO

To amend the Internal Revenue Code of 1954 to exempt from excise tax certain trailers and semitrailers used primarily as railroad cars.

Sept. 28, 1982. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 4924 — **Nov. 6, 1981**

MR. BAFALIS

To amend the Unemployment Compensation Amendments of 1976 with respect to certain alien farm workers.

(Superseded by H.R. 4939.)

Nov. 9, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4928 **Nov. 10, 1981**

MR. ERLENBORN, MR. PHILLIP BURTON, MR. PEYSER, MR. PETRI, MRS. FENWICK, MR. GOODLING, MR. MILLER OF OHIO, MR. ST GERMAIN, AND MR. HUGHES

To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

(Also referred to Education and Labor Committee.)

May 17, 1982. Education and Labor Committee reported to House. H.Rept. 97-529, Part 1.

H.R. 4931 **Nov. 10, 1981**

MR. HANSEN OF IDAHO, MR. ROUSSELOT, MR. ATKINSON, MR. PAUL, MR. KINDNESS, MR. COLLINS OF TEXAS, MRS. FENWICK, MR. SMITH OF ALABAMA, MR. DANIEL B. CRANE, MR. BIAGGI, MR. MOORHEAD, MR. WINN, MR. YOUNG OF ALASKA, MR. EVANS OF GEORGIA, MR. SHUMWAY, MR. ROBERTS OF KANSAS, MR. BADHAM, MR. DAVIS, MR. FIELDS, MR. LUJAN, MR. SMITH OF NEW JERSEY, MR. ERDAHL, MR. SILJANDER, MR. EDWARDS OF OKLAHOMA, MR. IRELAND, MR. DORNAN OF CALIFORNIA, MR. MARRIOTT, MR. DECKARD, MR. FORSYTHE, MR. HAMMERSCHMIDT, MR. DREIER, MR. ROBERT W. DANIEL, JR., MR. STOKES, MR. SUNIA, MR. BREAUX, MR. BEVILL, MR. MARLENEE, MR. MCCOLLUM, MR. STATON OF WEST VIRGINIA, MR. SNYDER, MR. WILLIAMS OF OHIO, MR. SOLOMON, MR. RUDD, MR. PHILIP M. CRANE, MR. ROBERTS OF SOUTH DAKOTA, MR. DAUB, MR. WALKER, MR. EMERSON, MR. CRAIG, MR. BEARD, MR. COURTER, MR. HUTTO, MR. MORRISON, MR. PARRIS, MR. CHAPPELL, MR. GREGG, MR. STANGELAND, MR. LEBOUTILLIER. MR. MOLLOHAN, MR. WON PAT, MR. MCDONALD, MR. SMITH OF OREGON, MR. GINGRICH, MR. HAGEDORN, MR. WHITEHURST, MR. DUNCAN, MR. TAYLOR, MRS. HOLT, MR. JOHNSTON, MR. MCKINNEY, MR. SHELBY, MR. LOTT, MR. BURGENER, MR. HILER, MR. CORCORAN, MR. DUNN, MR. WORTLEY, MR. PETRI, MR. ROBINSON, MR. DICKINSON, MR. ARCHER, MR. GOLDWATER, MR. YOUNG OF FLORIDA, MR. FINDLEY, MR. HANSEN OF UTAH, MR. PASHAYAN, MR. CHAPPIE, MR. SKEEN, MR. SHUSTER, MR. FISH, MR. LAGOMARSINO, MR. EVANS OF DELAWARE, MR. BAFALIS, MR. KRAMER, MR. COATS, MR. DANNEMEYER, MR. MCEWEN, MR. JEFFRIES, MR. NEAL, MR. WHITTAKER, MR. BLILEY, MR. WOLF, MR. LENT, MR. HARTNETT, MR. LOWRY OF WASHINGTON, MR. LEE, MR. JONES OF NORTH CAROLINA, MR. CLINGER, MR. QUILLEN, MR. JAMES K. COYNE, MR. WHITE, MR. HENDON, MR. HOPKINS, MR. RITTER, MR. KEMP, MR. LATTA, MR. EVANS OF IOWA, MR. DAN DANIEL, MRS. JEAN ASHBROOK, MR. STUMP, MR. MARTIN OF NEW YORK, MR. TAUZIN, MR. HUNTER, MR. CARMAN, MR. WEBER OF MINNESOTA, MR. BROOMFIELD, AND MR. GOODLING

To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

(Also referred to Judiciary Committee.)

(Supersedes H.R. 4093.)

Identical with

H.R. 5445 Mr. Hammerschmidt

H.R. 4938 **(See H.R. 4439 for identical bills.)** **Nov. 10, 1981**

MR. SCHUMER

To repeal the provision added by the Economic Recovery Tax Act of 1981 which treats investments by individual retirement plans in collectibles as distributions.

H.R. 4939 — **Nov. 12, 1981**

MR. BAFALIS

To amend the Internal Revenue Code of 1954 to make permanent the exclusion of labor performed by certain alien farmworkers from Federal unemployment tax.

(Supersedes H.R. 4924.)

Nov. 13, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4942 — **Nov. 12, 1981**

MR. FORD OF TENNESSEE

To provide that certain amounts transferred to State unemployment funds will continue to be available for payment of administrative expenses, and for other purposes.

Oct. 28, 1981. Hearings held on subject matter.
Nov. 17, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Nov. 18, 1981. Subcommittee on Public Assistance and Unemployment Compensation reported to full Committee with amendments.

(For further action see H.R. 4961.)

H.R. 4944 — **Nov. 12, 1981**

MR. GLICKMAN, MR. WALKER, MR. HANSEN OF IDAHO, AND MR. MADIGAN

To amend the Internal Revenue Code to provide an income tax exemption for certain mutual benevolent insurance associations.

H.R. 4948 — **Nov. 12, 1981**

MR. MATSUI

To amend the Internal Revenue Code of 1954 to provide for the application of cash or deferred arrangement rules to money purchase plans.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.
June 14, 1982. Hearing held.
Sept. 10, 1982. Reported to Full Committee by Select Revenue Measures Subcommittee.
Sept. 15, 1982. Ordered reported.
Sept. 16, 1982. Reported to House with amendment. H.Rept. 97-831.
Sept. 20, 1982. Passed House amended, by a voice vote. (Brought up under suspension of the rules.)

H.R. 4949 — **Nov. 12, 1981**

MR. NOWAK

To amend the Internal Revenue Code of 1954 to increase the small issue exemption from industrial development bond treatment to $20,000,000 for industrial-type property used in economically distressed areas and to reduce such exemption for other property not used in such an area, and for other purposes.

H.R. 4950 — **Nov. 12, 1981**

MR. PARRIS

To amend the Internal Revenue Code of 1954 to allow retirement income to be taken into account in computing the deduction for 2-earner married couples.

H.R. 4951 — **Nov. 12, 1981**

MR. RAILSBACK, MR. FOGLIETTA, MR. MURPHY, MR. LEBOUTILLIER, MR. MITCHELL OF MARYLAND, MR. HYDE, MR. ROE, MR. WALGREN, MR. BINGHAM, MR. MOLINARI, MRS. COLLINS OF ILLINOIS, AND MR. FORSYTHE

To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 4953 — **Nov. 12, 1981**

MR. ROTH OF WISCONSIN, MR. STANGELAND, MR. SENSENBRENNER, MR. PETRI, MR. KINDNESS, MR. EVANS OF GEORGIA, MR. ROGERS, MR. YATRON, MR. MARTIN OF ILLINOIS, MR. TAUKE, MR. TAYLOR, MR. WEBER OF MINNESOTA, AND MR. WILLIAMS OF MONTANA

To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

Nov. 17, 1981. Referred to Subcommittee on Trade.

Identical with
H.R. 5237 Mr. Solomon

H.R. 4961 — **Nov. 13, 1981**

MR. STARK, MR. DUNCAN OF TENNESSEE, MR. HOLLAND, MR. FOWLER, MR. RUSSO, MR. MATSUI, MR. HEFTEL OF HAWAII, MR. GUARINI, MR. SCHULZE, MR. VANDER JAGT, MR. FORD OF TENNESSEE, MR. BAILEY OF PENNSYLVANIA, AND MR. BAFALIS

H.R. 4961—Continued

To make miscellaneous changes in the tax laws.

(As introduced, embodies H.R. 2397, 2860, 3262, 4408, and 4908.)

Oct. 19, 1981. Hearing held on subject matter.
Nov. 13, 1981. Referred to Subcommittee on Select Revenue Measures.
Nov. 13, 1981. Subcommittee on Select Revenue Measures reported to full Committee.
Nov. 19, 1981. Ordered reported.
Dec. 14, 1981. Reported to House amended to include provisions of H.R. 4942. H.Rept. 97-404.
Dec. 15, 1981. Passed the House by a voice vote. (Brought up under suspension of the rules.)
July 12, 1982. Reported to Senate with amendments. S. Rept. 97-494, parts 1 & 2.
July 22, 1982. Passed Senate with amendments by a record vote of 50 yeas, 47 nays.
July 28, 1982. Senate insisted on its amendments and requested a conference with the House. Appointed as conferees: Senators Dole, Packwood, Roth, Danforth, Long, Harry F. Byrd, Jr., and Bentsen; on title IV only (excluding sec. 406(e)), Senators Packwood, Kassebaum, and Cannon.
July 28, 1982. House disagreed to the Senate amendments and agreed to a conference with the Senate. Appointed as conferees: Representatives Rostenkowski, Gibbons, Pickle, Rangel, Stark, Conable, Duncan, and Archer for the entire bill and the Senate amendments and modifications committed to conference, with the exception of subtitle B (Medicaid) of title I and title IV (Airport and Airway System Development), except for sec. 406(e) of that title, and with the exception of sec. 395 of the Senate amendments and modifications committed to conference; Representatives Dingell, Waxman, Scheuer, Broyhill, and Madigan solely for the consideration of subtitle B of title I (Medicaid), subtitle C of title I (Utilization and Quality Control Peer Review), such parts of subtitle A (Medicare) of title I that relate to amendments to the Supplementary Medical Insurance Program authorized under title XVIII of the Social Security Act, and sec. 395 of the Senate amendments and modifications committed to conference; Representatives Mineta, Anderson, Levitas, Oberstar, Clausen, Snyder, and Hammerschmidt solely for the consideration of title IV, with the exception of sections 406(e) and 407(b), of the Senate amendments and modifications committed to conference; and Representatives Fuqua, Glickman, and Winn solely for the consideration of sec. 407(b) of title IV of the Senate amendments and modifications committed to conference.

Agreed to a motion to instruct House conferees to insist that the conference report result in attainment of expenditure reduction levels no lower than those required by the conference report on the First Concurrent Resolution on the Budget for fiscal year 1983, and revenue raising levels equal to those required for fiscal year 1983 by the conference report on the First Concurrent Resolution on the Budget for fiscal year 1983 by a record vote of 299 yeas, 89 nays.

Agreed to a motion to table H.Res. 541, to return to the Senate H.R. 4961 with the Senate amendments thereto, with the message that the Senate amendments are an infringement of the privileges of the House by a record vote of 229 yeas, 169 nays.

Aug. 4, 1982. Change of conferees solely for consideration of sec. 395 of the Senate amendment to H.R. 4961 and modifications thereof committed to conference, Representatives Dingell, Wirth, and Broyhill.
Aug. 17, 1982. Conference report filed. H.Rept. 97-760.
Aug. 18, 1982. Hearing before Rules Committee. H.Res. 569 waiving all points of order and providing for 4 hours of debate, 3 hours for the Ways and Means Committee and 30 minutes each for Energy and Commerce, and Public Works and Transportation Committees; provides conference report be considered read; one motion to recommit, which may not contain instructions, was reported to the House. H.Rept. 97-763.
Aug. 18, 1982. Conference report filed in the Senate. S. Rept. 97-530.
Aug. 19, 1982. H.Res. 569 passed the House by a record vote of 253 yeas, 176 nays; House agreed to a motion to table H.Res. 571, to return to the Senate H.R. 4961 and Senate amendments thereto with a message that the Senate amendments and conference action contravene with the Constitution, and are an infringement of the privileges of the House, by a record vote of 268 yeas, 144 nays. The conference report passed the House by a record vote of 226 yeas, 207 nays.
Aug. 19, 1982. Senate sustained the chair in rejecting a point of order that the conference report contained matters not germane and thus not in order by a record vote of 52 yeas, 47 nays. The conference report passed the Senate by a record vote of 52 yeas, 47 nays.
Sept. 3, 1982. Approved. Public Law 97-248.

H.R. 4962 — **Nov. 13, 1981**

MR. BEDELL

To amend title II of the Social Security Act to provide that no benefits thereunder may be paid to convicted criminals who are inmates of penal institutions.

Nov. 18, 1981. Referred to Subcommittee on Social Security.

H.R. 4963 — **Nov. 13, 1981**

MR. BEDELL

To amend title II of the Social Security Act and chapters 2 and 21 of the Internal Revenue Code of 1954 to provide that the hospital insurance program shall hereafter be financed from general revenues rather than through the imposition of payroll taxes as at present, reallocating the future proceeds of such taxes to the old-age, survivors, and disability insurance program in order to assure the actuarial soundness of that program.

Nov. 18, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 4964 — **Nov. 13, 1981**

MR. BEDELL

To amend title II of the Social Security Act to provide that the automatic cost-of-living increases in benefits thereunder shall be based either on increases in the Consumer Price Index or on increases in wages, whichever (in any particular case) is lower.

Nov. 18, 1981. Referred to Subcommittee on Social Security.

H.R. 4968 — **Nov. 13, 1981**

MR. PHILIP M. CRANE

To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies.

H.R. 4969 — **Nov. 13, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to repeal the family shelter tax.

Nov. 17, 1981. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-119 (H.R. 5159) for related action.)

H.R. 4970 — **Nov. 13, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code fo 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services.

H.R. 4971 — **Nov. 13, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are self-employed for purposes of the employment taxes.

Nov. 17, 1981. Referred to Subcommittee on Select Revenue Measures.
June 11, 1982. Hearing held.

H.R. 4972 — **Nov. 13, 1981**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to reduce income taxes, and for other purposes.

H.R. 4973 — **Nov. 13, 1981**

MR. DE LUGO, AND MRS. HOLT

To exempt certain charterboats in the U.S. Virgin Islands from the entry requirements of the customs laws.

Nov. 17, 1981. Referred to Subcommittee on Trade.
Feb. 24, 1982. Reports requested from Departments of State, Treasury, Commerce, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 10, 1982. Informative report received from the U.S. International Trade Commission.

H.R. 4979 — **Nov. 16, 1981**

MR. CONABLE AND MR. MOLINARI

To amend the Internal Revenue Code of 1954 to provide that a dividend paid by a corporation directly to certain charitable organizations at the direction of a shareholder shall be treated as a charitable contribution of the corporation, and to exclude such dividend from the income of such shareholder.

H.R. 4985 **Nov. 16, 1981**

MR. SILJANDER

To amend title IV of the Social Security Act to make necessary modifications in selected provisions relating to eligibility and payments of aid under the AFDC program, in order to make such program more realistic and to assure that the assistance provided thereunder more effectively serves its intended purposes.

Nov. 19, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4986 **Nov. 16, 1981**

MR. SILJANDER

To amend title IV of the Social Security Act to make additional modifications in selected provisions relating to eligibility and payments of aid under the AFDC program, in order to make such program more realistic and to assure that the assistance provided thereunder more effectively serves its intended purposes.

Nov. 20, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 4990 **Nov. 16, 1981**

MR. VANDER JAGT, MR. GUARINI, MR. JACOBS, MR. FIELDS, MR. ROBERTS OF SOUTH DAKOTA, MR. THOMAS, MR. DE LUGO, MR. DUNCAN, MR. BEREUTER, AND MR. MORRISON

To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

Nov. 19, 1981. Referred to Subcommittee on Select Revenue Measures.
Nov. 20, 1981. Report requested from Department of the Treasury.
Mar. 16, 1982. Hearing held.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 4998 **Nov. 17, 1981**

MR. MOTTL

To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain retirement benefits received by individuals to the extent that such benefits do not exceed the maximum social security benefits payable to any individual.

H.R. 4999 **Nov. 17, 1981**

MR. WALKER, MRS. HOLT, MR. BLILEY, MR. LUNGREN, MR. HILER, MR. GINGRICH, MR. ROUSSELOT, MR. CRAIG, MR. KEMP, MR. PARRIS, MR. ASHBROOK, MR. MCEWEN, MR. HYDE, MR. WEBER OF MINNESOTA, MR. MCGRATH, MR. LOTT, MR. SOLOMON, MR. HANSEN OF UTAH, MR. SMITH OF ALABAMA, MR. ROBERTS OF KANSAS, MR. SMITH OF OREGON, MR. SMITH OF NEW JERSEY, MR. FORSYTHE, MR. JOHNSTON, MR. DERWINSKI, MR. GOLDWATER, MR. WHITEHURST, MR. RITTER, MR. LIVINGSTON, MR. MORRISON, MR. PHILIP M. CRANE, MR. BARNARD, MR. CLAUSEN, MR. GOODLING, MR. MOTTL, MR. DREIER, MR. JAMES K. COYNE, MR. FIELDS, MR. DUNCAN, MR. KINDNESS, AND MR. JEFFRIES

To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5004 **Nov. 17, 1981**

MR. GEPHARDT, MR. BAFALIS, MR. FORD OF TENNESSEE, MR. GUARINI, MR. GRADISON, MR. MCEWEN, MR. WYLIE, MR. HALL OF OHIO, MR. HOLLAND, MR. CONABLE, MR. SCHULZE, MR. FRENZEL, MR. TAUKE, MR. BAILEY OF PENNSYLVANIA, MR. MCDADE, MR. ANTHONY, MR. WHITEHURST, MR. BUTLER, MR. WEBER OF OHIO, MRS. HOLT, MRS. MARTIN OF ILLINOIS, MR. MILLER OF OHIO, MR. SHAMANSKY, MR. ERDAHL, MR. MATSUI, MR. WILLIAMS OF OHIO, MRS. BYRON, MR. MCHUGH, MR. EVANS OF INDIANA, MR. ANDREWS, MR. BOWEN, MR. LAGOMARSINO, MR. ROBERT W. DANIEL, JR., MR. DYSON, MR. CHENEY, MR. ROBERTS OF SOUTH DAKOTA, MR. DOWDY, MR. MCKINNEY, MR. DE LUGO, MR. MORRISON, MR. JAMES K. COYNE, MR. KINDNESS, MR. VANDER JAGT, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5011 **(See H.R. 4717 for identical bills.)** **Nov. 18, 1981**

MR. GRADISON

To amend the effective date provision of section 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

Dec. 9, 1981. Hearing held.

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 5013 — **Nov. 18, 1981**

MR. ROSTENKOWSKI, MR. CONABLE, AND MR. GEPHARDT

To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

Dec. 9, 1981. Hearing held.

(For further action see H.R. 4717.)

H.R. 5017 — **Nov. 18, 1981**

MR. CONABLE AND MR. WEBER OF OHIO

To amend the Internal Revenue Code of 1954 to provide an additional 3 years to amend governing instruments to meet the requirements for gifts of split interests to charity, and for other purposes.

H.R. 5028 — **Nov. 18, 1981**

MR. BOWEN

To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed $5,000.

H.R. 5031 (See H.R. 4511 for identical bills.) — **Nov. 18, 1981**

MR. VENTO

To amend the Internal Revenue Code of 1954 to exclude from gross income a certain portion of governmental pensions based on services not covered under the social security system.

H.R. 5032 — **Nov. 18, 1981**

MR. VOLKMER

To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

Nov. 20, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 5041 — **Nov. 19, 1981**

MR. GUARINI AND MR. RITTER

(Embodied in H.R. 6867.)

To suspend until January 1, 1985, the duty on natural graphite.

Nov. 30, 1981. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
July 20, 1982. Favorable if amended as suggested report from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5045 — **Nov. 19, 1981**

MR. LAFALCE, MR. OXLEY, MR. NICHOLS, MR. BEVILL, MR. ANNUNZIO, MR. YATRON, MR. WILSON, MR. HOLLAND, MR. DWYER, MR. D'AMOURS, MR. FAZIO, MR. ST GERMAIN, MR. VENTO, MR. EVANS OF GEORGIA, MR. HEFTEL OF HAWAII, MR. WON PAT, MR. ENGLISH, MR. ROEMER, MR. GILMAN, MR. COELHO, MR. GREEN, MR. ERTEL, MR. SMITH OF IOWA, MR. CHISHOLM, MR. PEPPER, MR. EDGAR, MR. OBERSTAR, AND MR. MATSUI

To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

(Also referred to Banking, Finance and Urban Affairs Committee.)

Nov. 23, 1981. Referred to Subcommittee on Trade.

Identical with

H.R. 5643 Mr. Fascell

H.R. 5046 — **Nov. 19, 1981**

MR. LAFALCE, MR. NICHOLS, MR. BEVILL, MR. ANNUNZIO, MR. YATRON, MR. WILSON, MR. HOLLAND, MR. DWYER, MR. ST GERMAIN, MR. LIVINGSTON, MR. VENTO, MR. EVANS OF GEORGIA, MR. HEFTEL OF HAWAII, MR. WON PAT, MR. ENGLISH, MR. ROEMER, MR. GILMAN, MR. ERTEL, MR. SMITH OF IOWA, MR. PEPPER, MR. EDGAR, MR. LOWERY OF CALIFORNIA, MR. OBERSTAR, MR. MATSUI, AND MR. ZEFERETTI

To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

(Also referred to Banking, Finance and Urban Affairs Committee.)

Nov. 23, 1981. Referred to Subcommittee on Trade.

H.R. 5047 **Nov. 19, 1981**

MR. LAFALCE, MR. NICHOLS, MR. BEVILL, MR. ANNUNZIO, MR. YATRON, MR. WILSON, MR. HOLLAND, MR. DWYER, MR. ST GERMAIN, MR. VENTO, MR. EVANS OF GEORGIA, MR. HEFTEL OF HAWAII, MR. WON PAT, MR. ENGLISH, MR. ROEMER, MR. GILMAN, MR. ERTEL, MR. SMITH OF IOWA, MR. PEPPER, MR. EDGAR, MR. OBERSTAR, AND MR. MATSUI

To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

(Also referred to Banking, Finance and Urban Affairs Committee.)

Nov. 23, 1981. Referred to Subcommittee on Trade.

H.R. 5050 **Nov. 19, 1981**

MR. HUNTER, MR. DUNN, MR. ALBOSTA, MR. CHAPPIE, MR. CORCORAN, MR. JAMES K. COYNE, MR. ROBERT W. DANIEL, JR., MR. DAVIS, MR. DOUGHERTY, MR. ENGLISH, MR. GINGRICH, MR. HARTNETT, MR. HILLIS, MR. HOWARD, MR. LENT, MR. LOTT, MR. MCGRATH, MR. MOTTL, MR. ROE, MR. SENSENBRENNER, MR. SMITH OF NEW JERSEY, MR. WEBER OF OHIO, MR. WHITEHURST, AND MR. WILSON

To impose parity fees on automobiles imported into the United States from Japan.

Nov. 23, 1981. Referred to Subcommittee on Trade.

H.R. 5052 **Nov. 19, 1981**

MR. MCEWEN

To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

Nov. 20, 1981. Referred to Subcommittee on Social Security.

H.R. 5053 **Nov. 19, 1981**

MR. MOORE AND MR. CONABLE

To amend the Internal Revenue Code of 1954 to clarify the provisions relating to exempt-interest dividends paid by regulated investment companies.

H.R. 5056 (See H.R. 4573 for identical bills.) **Nov. 19, 1981**

MR. ST GERMAIN

To amend title 5, United States Code, to allow ex-service members who voluntarily leave military service to receive unemployment compensation.

Nov. 23, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 5058 **Nov. 19, 1981**

MR. TRIBLE

(Embodied in H.R. 6867.)

To suspend the duty on 1,6-Hexanediol until July 1, 1985.

Nov. 20, 1981. Referred to Subcommittee on Trade.
Dec. 4, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
Feb. 2, 1982. Informative report received from the U.S. International Trade Commission.
Apr. 30, 1982. Adverse report received from Department of Labor.
Apr. 30, 1982. No objection, if amended as suggested, report received from the Department of the Treasury.
May 14, 1982. No objection report from Department of State.
May 18, 1982. Favorable in part report received from the Department of Agriculture.
May 17, 26, 1982. Hearings held.
June 7, 1982. No objection if amended as suggested report received from Department of Commerce.

H.R. 5059 **Nov. 19, 1981**

MR. WRIGHT, MR. ANNUNZIO, MR. BARNARD, MR. BEVILL, MR. BIAGGI, MR. BONER OF TENNESSEE, MRS. CHISHOLM, MR. COELHO, MRS. COLLINS OF ILLINOIS, MR. DAN DANIEL, MR. DERWINSKI, MR. DIXON OF CALIF., MR. DWYER, MR. FASCELL, MR. FIELDS, MR. GOODLING, MR. SAM B. HALL, JR., MR. HUGHES, MR. LANTOS, MR. MATTOX, MR. MINETA, MR. MURPHY, MR. NELSON, MR. OTTINGER, MR. PEPPER, AND MR. ROSENTHAL

To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

Nov. 23, 1981. Referred to Subcommittee on Social Security.

H.R. 5067 Nov. 20, 1981

MR. CONABLE, MR. WRIGHT, MR. ERDAHL, MR. HANCE, MR. JACOBS, MR. MOLLOHAN, MR. WEBER OF OHIO, MR. GREGG, MR. HAMILTON, MR. ST GERMAIN, MR. FRENZEL, MR. HORTON, MR. ROE, MR. WHITTAKER, MR. FLORIO, MR. HUGHES, MR. SABO, AND MR. HILER

To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5068 Nov. 20, 1981

MR. DORNAN OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to allow individuals a refundable credit against income tax for security devices installed on their residences.

H.R. 5069 (See H.R. 4866 for identical bills.) Nov. 20, 1981

MR. DREIER, MR. CONTE, MR. DOWNEY, MR. FOGLIETTA, MR. KEMP, MR. MARKEY, MR. CORCORAN, MR. STUMP, MR. LEBOUTILLIER, MR. PEPPER, MR. DORNAN OF CALIFORNIA, MR. MCDONALD, MR. ROE, MR. BADHAM, MR. LUNGREN, MR. TAUKE, MR. BEILENSON, MR. LOWERY OF CALIFORNIA, AMD MR. WHITEHURST

To impose an embargo on trade between Libya and the United States.

Nov. 24, 1981. Referred to Subcommittee on Trade.

H.R. 5071 (See H.R. 903 for identical bills.) Nov. 20, 1981

MR. FOLEY

To provide coverage under the Federal old-age, survivors and disability insurance system for all Members of Congress and other officers and employees in the legislative branch of the Government.

Nov. 24, 1981. Referred to Subcommittee on Social Security.

H.R. 5076 Nov. 20, 1981

MR. LIVINGSTON, MR. BEVILL, MR. CORRADA, MR. DAVIS, MR. FIELDS, MR. FOGLIETTA, MR. FORSYTHE, MR. SAM B. HALL, JR., MR. HILER, MR. HUGHES, MR. LAGOMARSINO, MRS. MARTIN OF ILLINOIS, MR. NAPIER, MR. PEPPER, MR. PORTER, MR. RINALDO, MR. ROE, MR. SHUMWAY, MR. SMITH OF PENNSYLVANIA, MR. WALKER, MR. WINN, MR. LENT, MR. BENEDICT, MR. ROBERTS OF SOUTH DAKOTA, MR. KOGOVSEK, MR. BEREUTER, MR. MORRISON, MR. LOTT, MR. GINGRICH, MR. GREGG, MR. SIMON, MR. REGULA, MR. DASCHLE, MR. FISH, MRS. BOUQUARD, MR. KRAMER, MR. MINETA, MR. WHITEHURST, MR. HARKIN, MR. NEAL, MR. FAZIO, MR. EDGAR, MR. DOUGHERTY, MR. SMITH OF OREGON, MR. RITTER, MR. COLEMAN, MR. DAUB, MR. LEE, MR. PASHAYAN, MR. HENDON, MR. ROUKEMA, MR. EMERSON, AND MR. HAWKINS

To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

Nov. 25, 1981. Referred to Subcommittee on Social Security.

H.R. 5078 Nov. 20, 1981

MR. MARRIOTT, MR. NOWAK, MR. MCDADE, MR. CONTE, MR. WILLIAMS OF OHIO, MRS. SNOWE, MR. EVANS OF GEORGIA, MR. ROEMER, MR. LOTT, MR. GINGRICH, MR. BADHAM, MR. DE LA GARZA, MR. WILSON, MR. DANIEL B. CRANE, MR. STATON OF WEST VIRGINIA, MR. DAUB, MR. WEBER OF OHIO, MR. DREIER, MR. HANSEN OF UTAH, MR. BAFALIS, MR. NEAL, MR. FORSYTHE, MR. ROTH, MR. JEFFRIES, MR. MCEWEN, MR. CLAUSEN, MR. PHILIP M. CRANE, MR. LAGOMARSINO, MR. ECKART, MR. RUDD, AND MR. BEREUTER

To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

(Also referred to Small Business Committee.)

H.R. 5080 Nov. 20, 1981

MR. RATCHFORD

To extend duty-free treatment to button blanks of casein.

(Embodied in H.R. 6867.)

Nov. 24, 1981. Referred to Subcommittee on Trade.
Dec. 9, 1981. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Jan. 18, 1982. Informative report received from the U.S. International Trade Commission.
May. 17, 26, 1982. Hearings held.
June 3, 1982. Favorable report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5082 — **Nov. 20, 1981**

MR. SMITH OF NEW JERSEY, MR. COURTER, MR. GINGRICH, MR. HORTON, MR. MITCHELL OF NEW YORK, MR. DWYER, MR. JAMES K. COYNE, MR. MURPHY, MR. YOUNG OF ALASKA, MR. STOKES, MR. RITTER, MR. NELLIGAN, MR. LUNGREN, AND MR. TAUKE

To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5084 — **Nov. 20, 1981**

MR. WYDEN, MR. HUGHES, MR. GOODLING, MR. GRAY, MR. WEAVER, MR. DWYER, AND MR. VENTO

To amend title XVIII of the Social Security Act to provide for alternative methods for payment of hospitals under the medicare program.

(Also referred to Energy and Commerce Committee.)

Nov. 25, 1981. Referred to Subcommittee on Health.

H.R. 5085 — **Nov. 21, 1981**

MR. ALEXANDER, MR. MARTIN OF NORTH CAROLINA, MR. VANDER JAGT, MR. MOORE, AND MR. SCHULZE

To amend the Internal Revenue Code of 1954 to eliminate the double tax on dividends, to allocate corporate income tax revenues for payments to qualified registered voters, and for other purposes.

(Also referred to Rules Committee.)

H.R. 5086 — **Nov. 21, 1981**

MR. BAILEY OF PENNSYLVANIA, MR. MATSUI, MR. MURPHY

To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of coal excise taxes.

H.R. 5100 — **Nov. 22, 1981**

MR. MOORE

To amend section 62 of the Internal Revenue Code of 1954 to make the treatment of business expenses of ministers under such section consistent with the treatment of such expenses for purposes of social security taxes.

Nov. 24, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 5101 — **Nov. 22, 1981**

MR. SMITH OF OREGON

To authorize the Secretary of the Treasury to issue bonds that may be redeemed for gold.

H.R. 5113 — **Dec. 3, 1981**

MR. DE LUGO, MR. HOLLAND, MR. HEFTEL OF HAWAII, AND MR. SCHULZE

To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, and for other purposes.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 5120 — **Dec. 7, 1981**

MR. HANCE

To amend the Internal Revenue Code of 1954 to increase the deduction for net capital gains from 60 percent to 70 percent and to reduce to 6 months the holding period required for long-term capital gain treatment.

H.R. 5122 — **Dec. 7, 1981**

MR. NAPIER

To exclude certain backpay awards from Federal income taxation, and for other purposes.

H.R. 5123 — **Dec. 7, 1981**

MR. NEAL, MR. DUNCAN, AND MR. LUKEN

To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with

H.R. 5165	Mr. Duncan
H.R. 6013	Mr. McDade

H.R. 5125 — **Dec. 8, 1981**

See Bills and Resolutions Referred to Other Committees.

H.R. 5126 **Dec. 8, 1981**

MR. BOWEN, MR. MONTGOMERY, MR. ROE, MR. WHITTEN, MR. OTTINGER, MR. BEVILL, MRS. HOLT, MR. TAYLOR, MR. HUGHES, MR. HARTNETT, MRS. COLLINS OF ILLINOIS, AND MR. KINDNESS

To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5131 **Dec. 8, 1981**

MR. MOTTL, MR. DAUB, MR. MCEWEN, MR. GORE, MR. SIMON, MR. WON PAT, MR. ROEMER, MR. WASHINGTON, AND MR. MINISH

To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5133 **Dec. 8, 1981**

See Bills and Resolutions Before Other Committees.

H.R. 5140 **Dec. 8, 1981**

MR. WYDEN AND MR. AUCOIN

To amend the Internal Revenue Code of 1954 to require that a retired employee be permitted to retain his investment in his employer's retirement plan by allowing the employee to delay the commencement of his benefit payments under the plan and to provide capital gain treatment for earnings attributable to voluntary employee contributions under such plans.

H.R. 5141 **Dec. 8, 1981**

MR. WYDEN, MR. FOGLIETTA, AND MR. MARKEY

To prohibit the United States Government from importing oil extracted in Libya.

Dec. 9, 1981. Referred to Subcommittee on Trade.

H.R. 5142 **(See H.R. 4653 for identical bills.)** **Dec. 8, 1981**

MR. YATES AND MR. FAZIO

To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5146 **Dec. 9, 1981**

MR. ERDAHL, MR. WEAVER, MR. SIMON, MR. KILDEE, MRS. BOUQUARD, AND MR. GOODLING

To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the new jobs credit of youths participating in certain education programs.

(Supersedes H.R. 4533)

Jan. 5, 1982. Reports requested from Departments of Treasury and Labor.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5147 **Dec. 9, 1981**

MR. GEPHARDT, MR. BLILEY, MR. WALGREN, MR. BAFALIS, MR. WHITTAKER, MR. YOUNG OF MISSOURI, MR. BAILEY OF MISSOURI, MR. WINN, MR. ROBERTS OF KANSAS, MR. BAILEY OF PENNSYLVANIA, MR. FOGLIETTA, MR. GLICKMAN , MR. GARCIA, MR. ERTEL, MR. VOLKMER, AND MR. BUTLER

To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5149 **Dec. 9, 1981**

MR. OTTINGER

To repeal the recently enacted temporary extension of the existing earnings limitation under title II of the Social Security Act (limiting the amounts of outside income which an individual aged less than 72 may earn while receiving benefits thereunder) so as to allow previously enacted provisions to take effect restricting the applicability of such limitation to persons aged less than 70.

Dec. 14, 1981. Referred to Subcommittee on Social Security.

H.R. 5155 **Dec. 9, 1981**

MR. ROBERTS OF SOUTH DAKOTA

To reverse Internal Revenue Ruling No. 81-216.

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5159 **Dec. 10, 1981**

MR. ROSTENKOWSKI (BY REQUEST)

To amend the Internal Revenue Code of 1954 to provide a temporary increase in the tax imposed on producers of coal, and for other purposes.

(Also referred to Education and Labor Committee.)

July 27, Sept. 28, 1981. Hearings held on subject matter.
Dec. 10, 1981. Ordered reported.
Dec. 14, 1981. Reported to House. H.Rept. 97-406, Part 1.
Dec. 15, 1981. Passed the House by a voice vote. (Brought up under suspension of the rules.)
Dec. 16, 1981. Passed the Senate amended by a record vote of 63 yeas, 60 nays.
Dec. 16, 1981. House agreed to the Senate amendments by a record vote of 363 yeas, 47 nays.
Dec. 29, 1981. Approved. Public Law 97-119.

H.R. 5164 **Dec. 10, 1981**

MR. CONABLE AND MR. SHANNON

To amend the Internal Revenue Code of 1954 to provide that certain museums will not be treated as private foundations.

H.R. 5165 **(See H.R. 5123 for identical bills.)** **Dec. 10, 1981**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5166 **Dec. 10, 1981**

MR. DUNCAN OF TENNESSEE AND MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to make certain sales of fuel for use in a taxicab exempt from tax, to make permanent the provision for refund of taxes paid on the sale of fuel for use in a taxicab, and for other purposes.

June 1, 1982. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 5168 **Dec. 10, 1981**

MR. WEBER OF OHIO, MR. DAUB, MR. SENSENBRENNER, MR. LENT, MR. FIELDS, MR. ROBERTS OF SOUTH DAKOTA, MR. BEVILL, MR. PORTER, MR. GOODLING, MR. NICHOLS, MR. PARRIS, MR. HANSEN OF IDAHO, MR. GOLDWATER, MR. HILER, MR. OXLEY, MR. NAPIER, MR. WEAVER, MR. LEWIS, MR. COATS, MR. MCCLORY, MR. WOLF, MR. LEBOUTILLIER, MR. GREGG, MR. GINGRICH, MR. STANGELAND, MR. YATRON, MR. GUNDERSON, MR. CRAIG, MR. JAMES K. COYNE, MR. ROBERTS OF KANSAS, MR. DAN DANIEL, MR. DANNEMEYER, MR. FORSYTHE, MR. WALKER, MR. MOLLOHAN, MR. EVANS OF GEORGIA, MR. BURGENER, MR. SOLOMON, MR. SMITH OF OREGON, MR. STATON OF WEST VIRGINIA, MR. SILJANDER, MR. LAGOMARSINO, MRS. MARTIN OF ILLINOIS, MR. SKEEN, MR. TAUKE, MR. MORRISON, MR. EVANS OF INDIANA, MR. COURTER, MR. CAMPBELL, MR. GLICKMAN, MR. HUCKABY, MR. BEDELL, MR. MCDADE, MR. WILSON, MR. HUGHES, MR. HORTON, MR. BENEDICT, MR. JOHNSTON, MR. JEFFRIES, MR. YOUNG OF ALASKA, MR. HILLIS, MRS. SMITH OF NEBRASKA, MR. JACOBS, MR. RAHALL, MR. PAUL, MR. MCEWEN, MR. BAILEY OF PENNSYLVANIA, MR. COUGHLIN, MR. PETRI, MR. HANSEN OF UTAH, MR. GINN, MR. RUDD, MR. HARTNETT, MR. SHARP, MR. BADHAM, MR. SANTINI, AND MR. SMITH OF ALABAMA

To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

Dec. 15, 1981. Referred to Subcommittee on Social Security.

H.R. 5170 **Dec. 10, 1981**

MR. FRENZEL, MR. PEPPER, MR. OXLEY, AND MR. LENT

To amend the Tariff Schedules of the United States and the Tariff Act of 1930 to expedite the international transmission of business documents, and for other purposes.

(Supersedes H.R. 4134.)

(Embodied in H.R. 6867.)

Dec. 22, 1981. Referred to Subcommittee on Trade.
Jan. 25, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 17, 26, 1982. Hearings held.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5176 — **Dec. 11, 1981**

MR. VOLKMER, MR. HENDON, MR. STUDDS, MR. HOLLENBECK, MR. HORTON, MR. ADDABBO, MR. KASTENMEIER, MR. BEARD, MR. BIAGGI, MR. HUGHES, MR. HARTNETT, MR. FORSYTHE, MR. MOTTL, MR. BROWN OF CALIFORNIA, MR. STANGELAND, MR. DENARDIS, MR. PEPPER, MR. LAFALCE, MR. HOWARD, MR. OTTINGER, MR. DYMALLY, MR. JONES OF NORTH CAROLINA, MR. BINGHAM, MR. DWYER, MR. HERTEL OF MICHIGAN, MR. FRANK, MR. NAPIER, MR. MARKEY, MR. FORD OF TENNESSEE, MR. SMITH OF PENNSYLVANIA, MR. WASHINGTON, MR. MITCHELL OF MARYLAND, MR. SCHEUER, MS. MIKULSKI, MR. PANETTA, MR. DASCHLE, MR. CAMPBELL, MR. WEBER OF OHIO, MR. MCHUGH, MR. DOUGHERTY, MR. SIMON, MR. BEDELL, MR. EDGAR, MR. FROST, MR. OBERSTAR, MR. RATCHFORD, MR. BONKER, MR. ROE, MR. GEJDENSON, MR. LOWRY OF WASHINGTON, MR. DERRICK, MR. APPLEGATE, MR. FAZIO, MR. PRITCHARD, MR. LEACH OF IOWA, MR. MORRISON, MR. STOKES, MR. WYLIE, MR. KILDEE, MR. SPENCE, MR. NEAL, MR. FOGLIETTA, MR. BROOKS, MR. WOLF, MR. CORRADA, MR. MARLENEE, MR. SANTINI, MR. YOUNG OF FLORIDA, MRS. HECKLER, MR. YOUNG OF MISSOURI, AND MR. RUSSO

To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

Dec. 16, 1981. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

H.R. 5177 — **Dec. 11, 1981**

MR. BRINKLEY, MR. KOGOVSEK, MR. KRAMER, AND MR. BROWN OF COLORADO

To permit persons who convey certain lands in Colorado to the United States for the expansion of the Fort Carson military installation to treat the conveyance of such lands as involuntary conversions for the purposes of section 1033 of the Internal Revenue Code of 1954.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.
June 14, 1982. Hearing held.

H.R. 5179 — **Dec. 11, 1981**

MR. FRENZEL AND MR. GIBBONS

To amend the Internal Revenue Code of 1954 to avoid the double taxation of foreign source export income, and for other purposes.

H.R. 5180 — **Dec. 11, 1981**

MR. PANETTA, MR. PEPPER, MR. WAXMAN, MR. RANGEL, MR. GEPHARDT, MR. CONABLE, MR. GRADISON, MR. MADIGAN, MR. WOLF, MR. MATSUI, MR. OBERSTAR, MR. DUNCAN, MR. WALGREN, MR. PETRI, MR. WIRTH, MR. LEHMAN, MR. ADDABBO, MR. BRODHEAD, MR. GEJDENSON, MR. FAZIO, MR. CORRADA, MR. EMERSON, MR. DYSON, MR. BONER OF TENNESSEE, MR. ROBERTS OF SOUTH DAKOTA, MR. GUARINI, MR. DAVIS, MR. CLINGER, MR. FAUNTROY, MR. RAILSBACK, MR. MARKEY, MR. SABO, MR. STRATTON, MR. MOLLOHAN, MR. REGULA, MS. MIKULSKI, MR. COURTER, MR. OTTINGER, MR. WHITEHURST, MR. MCCLOSKEY, MRS. SCHNEIDER, MR. FASCELL, MRS. BOUQUARD, MR. BAFALIS, MR. WILLIAMS OF MONTANA, MR. ROE, MR. BUTLER, MR. BINGHAM, MR. WOLPE, MR. SMITH OF NEW JERSEY, MR. SOLARZ, MR. FARY, MR. MCDADE, MR. FORSYTHE, MR. RHODES, MR. DUNN, MR. DIXON, MR. SHAMANSKY, MR. GLICKMAN, MR. KILDEE, MR. BONIOR OF MICHIGAN, MR. WEISS, MR. HOWARD, MR. DAUB, MR. KINDNESS, MR. BEILENSON, MR. DWYER, MR. VENTO, MR. GRISHAM, MR. HUTTO, MR. AKAKA, MR. SCHUMER, MR. FORD OF MICHIGAN, MR. FRENZEL, MR. SANTINI, MR. SEIBERLING, MR. FORD OF TENNESSEE, MR. ROBERTS OF KANSAS, MR. DONNELLY, MR. MINETA, MR. FROST, MR. SUNIA, MR. ROSENTHAL, MR. WON PAT, MR. BARNES, MR. MITCHELL OF MARYLAND, MR. PORTER, MR. BAILEY OF PENNSYLVANIA, MR. HYDE, MR. RODINO, MR. SILJANDER, MR. SCHEUER, MR. RINALDO, MR. CLAY, MR. MILLER OF CALIFORNIA, MR. GRAY, MR. PRITCHARD, MR. MAZZOLI, MR. DASCHLE, MS. COLLINS OF ILLINOIS, MR. COELHO, MR. PRICE, MR. HUGHES, MR. WYDEN, MR. GINGRICH, MR. MAVROULES, MR. JOHN L. BURTON, MR. HOYER, MR. DELLUMS, MR. DOWNEY, MR. FRANK, MR. LANTOS, MS. OAKAR, MR. WEBER OF OHIO, MR. STANTON OF OHIO, MR. MORRISON, MR. HAGEDORN, MR. DANIEL B. CRANE, MR. RICHMOND, MR. MOLINARI, MR. BOLAND, MR. LEE, MR. MOTTL, MR. SHAW, MR. SHELBY, MR. BROWN OF CALIFORNIA, MR. LOWRY OF WASHINGTON, MR. STOKES, MR. DYMALLY, MR. COATS, MR. SYNAR, MR. BONKER, MR. LELAND, MR. HAMMERSCHMIDT, MR. D'AMOURS, MR. MCKINNEY, MR. EDGAR, MR. KAZEN, MR. HORTON, MR. COLEMAN, MR. NELSON, MR. MOFFETT, MR. CORCORAN, MR. FISH, MR. KOGOVSEK, MR. EVANS OF GEORGIA, MR. UDALL, MS. ROUKEMA, MR. YOUNG OF ALASKA, MR. YATRON, MR. JEFFORDS, MR. KASTENMEIER, MR. GREGG, MR. EDWARDS OF CALIFORNIA, MR. CLAUSEN, MR. CHENEY, MR. DERWINSKI, MR. BEDELL, MR. ZABLOCKI, MR. WILLIAM J. COYNE, MR. BENNETT, MR. SHANNON, MR. BROOKS, MR. AUCOIN, MR. PARRIS, MR. MINISH, MRS. HECKLER, MR. LUJAN, MR. STARK, MR. MATTOX, MR. EVANS OF IOWA, MR. RUDD, MR. TAUKE, MR. CONYERS, MR. ST GERMAIN, MR. COLLINS OF TEXAS, MR. WINN, MR. CROCKETT, MRS. CHISHOLM, MS. FERRARO, MR. SKELTON, MR. ROBINSON, MR. TRIBLE, MR. ROBERT W. DANIEL, JR., MR. BARNARD, MR. DE LUGO, MR. HILER, MR. NEAL, MR. SMITH OF ALABAMA, MR. LEACH OF IOWA, MR. SIMON, MR. FLORIO, MR. BLILEY, MR. HALL OF OHIO, MRS. FENWICK, MR. LEBOUTILLIER, MR. MILLER OF OHIO, MR. PEASE, MRS. KENNELLY, MR. SWIFT, MR. GOODLING, MR. PASHAYAN, MR. NELLIGAN, MR. EMERY, MR. BRINKLEY, MR. SENSENBRENNER, MR. ERDAHL, MR. HANCE, MS. SNOWE, MR. LOWERY OF CALIFORNIA, MR. GORE, MR. WILLIAMS OF OHIO, MR. ERTEL, MR. YOUNG OF FLORIDA, MR. MITCHELL OF NEW YORK, MR. CRAIG, MR. MOAKLEY, MR. JAMES K. COYNE, MR. COUGHLIN, MR. HOLLAND, MR. CONTE, MR. ZEFERETTI, MR. ARCHER, MR. HANSEN OF

H.R. 5180—Continued

IDAHO, MR. HENDON, MR. BEREUTER, MR. PHILLIP BURTON, MR. ANTHONY, MRS. HOLT, MR. LUKEN, MR. MARLENEE, MR. ROYBAL, MR. LAGOMARSINO, MR. BIAGGI, MR. CHAPPIE, MR. STANGELAND, MR. HARTNETT, MR. ANDREWS, MR. DREIER, MR. KRAMER, MR. MCCLORY, MRS. MARTIN OF ILLINOIS, AND MR. RITTER

To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

(Also referred to Energy and Commerce Committee.)

Dec. 28, 1981. Referred to Subcommittee on Health.
Mar. 25, 1982. Hearing held.

H.R. 5186 **Dec. 11, 1981**

MR. DORNAN OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to provide that the tax exemption of certain charitable organizations and the allowance of a deduction for contributions to such organizations shall not be construed as the provision of Federal assistance.

H.R. 5187 **Dec. 11, 1981**

MR. DORNAN OF CALIFORNIA

To require the Secretary of the Treasury to provide on individual income tax return forms information on Federal revenues and expenditures for the two fiscal years preceding the year for which the return is filed.

H.R. 5188 **Dec. 11, 1981**

MR. GRADISON, MR. RAILSBACK, MR. LEACH OF IOWA, MR. WHITEHURST, MR. DENARDIS, MR. LENT, MR. DREIER, MR. OTTINGER, MR. DUNCAN, MR. WORTLEY, MR. DAN DANIEL, MR. BUTLER, MR. PORTER, MR. FAUNTROY, MR. FORSYTHE, MR. GREGG, MR. FROST, MR. EVANS OF INDIANA, MR. BENEDICT, MR. PETRI, MR. RUDD, MR. FISH, MR. HUGHES, MR. TRIBLE, MR. BARNARD, MR. FRENZEL, MR. CAMPBELL, MR. CORCORAN, MR. CLINGER, MR. MILLER OF OHIO, MR. LEWIS, MR. SIMON, MR. EDGAR, MR. GINGRICH, MR. LEBOUTILLIER, MR. ROUSSELOT, MR. LUNGREN, MR. ROEMER, MR. GOODLING, MR. DAVIS, MR. DICKINSON, MR. MCGRATH, MR. HAGEDORN, MR. LONG OF MARYLAND, MR. GOLDWATER, MR. DAUB, MR. LIVINGSTON, AND MR. TAUKE

To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

Dec. 16, 1981. Referred to Subcommittee on Social Security.

H.R. 5193 **Dec. 11, 1981**

MR. MOTTL, MR. MARKEY, MR. SUNIA, MR. WASHINGTON, MR. WEISS, MR. LELAND, MR. OTTINGER, MR. HUBBARD, MR. DOUGHERTY, MR. MITCHELL OF MARYLAND, MR. PERKINS, MR. SIMON, MR. FRANK, MR. EDGAR, MR. FROST, MR. FAUNTROY, MR. NAPIER, MR. FOGLIETTA, MR. CROCKETT, MR. DUNCAN, MRS. COLLINS OF ILLINOIS, MR. BROOKS, MR. PEPPER, MR. SCHUMER, MR. KILDEE, MR. VENTO, MR. MITCHELL OF NEW YORK, MR. WILLIAMS OF OHIO, MR. OBERSTAR, MR. MURPHY, MR. HOLLENBECK, MR. SCHEUER, MR. ROE, MR. GARCIA, MR. LANTOS, MR. DOWDY, MR. BINGHAM, MR. FLORIO, MR. WRIGHT, AND MR. DELLUMS

To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

Dec. 16, 1981. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

H.R. 5194 **Dec. 11, 1981**

MR. MOTTL AND MR. DWYER

To amend title XVIII of the Social Security Act to provide medicare coverage for influenza vaccine and its administration.

(Also referred to Energy and Commerce Committee.)

Dec. 15, 1981. Referred to Subcommittee on Health.

H.R. 5195 **Dec. 11, 1981**

MR. NAPIER

To amend title II of the Social Security Act to eliminate the reductions which are presently made in the social security benefits otherwise payable to spouses and surviving spouses receiving certain Government pensions.

Dec. 16, 1981. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 5197 **Dec. 11, 1981**

MR. ROBERTS OF SOUTH DAKOTA AND MR. HIGHTOWER

To amend the Internal Revenue Code of 1954 to allow the Secretary of Agriculture to designate drought areas for purposes of allowing the special tax treatment for the proceeds from livestock sold on account of drought.

11-054 O - 83 - 21

H.R. 5205 — **Dec. 14, 1981**

MR. CONABLE, MR. JONES OF OKLAHOMA, MR. VANDER JAGT, MR. FRENZEL, MR. KEMP, MR. LAFALCE, MR. NOWAK, MR. SWIFT, MR. MARKS, MR. MARTIN OF NEW YORK, MR. OBERSTAR, MR. FASCELL, MR. HORTON, AND MR. FOLEY

To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

Nov. 17, 1981. Presidential Message.
July 26, 1982. Hearing held.

H.R. 5206 — **Dec. 14, 1981**

MR. CONABLE AND MR. BAILEY OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to repeal the minimum tax on corporations.

H.R. 5213 — **Dec. 14, 1981**

MR. SCHUMER

To amend the Internal Revenue Code of 1954 with respect to the treatment of certain payments under section 236 of the National Housing Act received by cooperative housing corporations.

H.R. 5217 — **Dec. 15, 1981**

MR. BAFALIS

To amend the Internal Revenue Code of 1954 to limit the maximum rate of interest charged on certain deferred payments of estate taxes and certain recapture taxes.

H.R. 5221 — **Dec. 15, 1981**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to provide a tax credit for tuition and fees for elementary and secondary education.

H.R. 5225 — **Dec. 15, 1981**

MS. FERRARO AND MR. PEPPER

To amend title XVIII of the Social Security Act to compensate the social security trust funds for payroll tax receipts that are lost when the unemployment rate is above 6 percent.

Dec. 22, 1981. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 5226 — **Dec. 15, 1981**

MR. GRADISON

To amend part A of title IV of the Social Security Act to authorize States, with Federal matching under the AFDC program, to encourage and assist individuals receiving aid under that program in achieving self-support by making private health insurance reasonably available to such individuals when their income rises to the point where they are no longer entitled to such aid and as a consequence they lose their medicaid eligibility.

Dec. 28, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.

H.R. 5229 — **Dec. 15, 1981**

MR. LOWERY OF CALIFORNIA, MR. HUNTER, MR. BURGENER, MR. ANDERSON, MR. GINGRICH, MR. WOLF, MR. MCGRATH, MR. DORNAN OF CALIFORNIA, MR. LEBOUTILLIER, MR. LOWRY OF WASHINGTON, MR. HYDE, MR. MINETA, AND MR. SCHEUER

To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5230 — **Dec. 15, 1981**

MR. MATSUI, MR. ROUSSELOT, MR. COELHO, MR. FAZIO, MR. MOORHEAD, MR. PANETTA, AND MR. SHUMWAY

To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

H.R. 5233 — **Dec. 15, 1981**

MR. OTTINGER

To amend the Internal Revenue Code of 1954 to clarify the tax treatment of thrift partnerships, and for other purposes.

H.R. 5234 — **(See H.R. 2217 for identical bills.)** — **Dec. 15, 1981**

MR. PURSELL, AND MR. BLANCHARD

To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.

H.R. 5237 (See H.R. 4953 for identical bills.) **Dec. 15, 1981**

MR. SOLOMON

To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

Dec. 17, 1981. Referred to Subcommittee on Trade.

H.R. 5238 **Dec. 15, 1981**

MR. WAXMAN, MR. WEISS, MR. WALGREN, MR. WYDEN, MR. MOFFETT, MR. LELAND, MR. OTTINGER, MR. WIRTH, MR. MOTTL, MR. AKAKA, MR. BARNES, MR. BEILENSON, MR. DIXON OF CALIFORNIA, MR. SHAMANSKY, MR. TAYLOR, MR. FISH, MR. ROE, MR. WOLF, MR. RINALDO, MR. HUGHES, MR. SMITH OF PENNSYLVANIA, MR. YATRON, MR. MATSUI, MRS. CHISHOLM, MR. DAUB, MR. FOGLIETTA, MR. SCHUMER, MR. MOLINARI, MR. SOLARZ, MR. EDWARDS OF CALIFORNIA, MR. LEHMAN, MR. FAUNTROY, MR. DONNELLY, MR. TRAXLER, MR. CORRADA, MR. MITCHELL OF MARYLAND, MS. MIKULSKI, MR. YATES, MR. GORE, MR. OBERSTAR, MR. EDGAR, MR. SIMON, MR. MAZZOLI, MR. MURPHY, MR. SANTINI, MR. O'BRIEN, MR. MITCHELL OF NEW YORK, MR. MINETA, MR. KASTENMEIER, MR. WON PAT, MR. HOWARD, MRS. COLLINS OF ILLINOIS, MR. MCKINNEY, MR. D'AMOURS, MR. FRANK, MR. GEJDENSON, MR. PEPPER, MR. ROSENTHAL, MR. BINGHAM, MR. FORD OF TENNESSEE, MR. GUARINI, MR. BONIOR OF MICHIGAN, MR. KILDEE, MR. DELLUMS, MR. PATTERSON, MR. WHITEHURST, MR. SMITH OF ALABAMA, MR. ROTH OF WISCONSIN, MR. ROBERTS OF KANSAS, MR. SUNIA, MR. ERTEL, MR. CROCKETT, MR. VENTO, MR. PRITCHARD, MR. MARKEY, MR. STOKES, MR. FAZIO, MR. LANTOS, MR. KOGOVSEK, MR. RATCHFORD, MR. LOWRY OF WASHINGTON, MR. SILJANDER, MR. LAFALCE, MR. BEVILL, MR. HERTEL OF MICHIGAN, MRS. SCHROEDER, MR. DANIELSON, MR. DUNN, MR. DAN DANIEL, MR. GINGRICH, MR. HANSEN OF IDAHO, MR. WILLIAMS OF OHIO, MR. WOLPE, MR. DWYER, MR. BAILEY OF PENNSYLVANIA, MR. JACOBS, MR. ST GERMAIN, MRS. FENWICK, MR. CONYERS, MR. FORSYTHE, MR. BEARD, MR. JOHN L. BURTON, MR. STANGELAND, MR. PRICE, MS. FERRARO, MR. PHILLIP BURTON, MR. MILLER OF CALIFORNIA, MR. HAMMERSCHMIDT, MR. GILMAN, MR. MAVROULES, MR. MILLER OF OHIO, MR. ALBOSTA, MR. MINISH, MR. GRISHAM, MR. BEDELL, MR. NEAL, MR. HUTTO, MR. RITTER, MR. DENARDIS, MR. HARKIN, MR. MORRISON, MR. MOAKLEY, MR. PORTER, MR. RAHALL, MR. BONKER, MR. KAZEN, MR. UDALL, MR. MCDADE, MR. GLICKMAN, MR. BOLAND, MR. WEAVER, MR. GIBBONS, MR. NELLIGAN, MR. FASCELL, MR. MCEWEN, MR. WINN, MR. HARTNETT, MR. DOWNEY, MR. CLINGER, MR. LEACH OF IOWA, MR. MCHUGH, MR. HOYER, MR. WILLIAMS OF MONTANA, MR. HAGEDORN, MR. MCGRATH, MRS. HOLT, MR. PARRIS, MR. GRAMM, MR. RICHMOND, MR. ROBINSON, MR. HOLLENBECK, MR. PANETTA, MR. TAUKE, MR. MATTOX, MR. RODINO, MR. VANDER JAGT, MR. SKEEN, MR. CHAPPELL, MR. DE LUGO, MRS. SNOWE, MR. GARCIA, MR. SWIFT, MR. BARNARD, MRS. SCHNEIDER, MR. BIAGGI, MR. GOODLING, MR. BRODHEAD, MR. SHANNON, MR. RALPH M. HALL, MR. BONER OF TENNESSEE, MR. CHAPPIE, AND MR. DAVIS

To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Sept. 15, 1982. Ordered reported by Energy and Commerce Committee.
Sept. 17, 1982. Reported to House by Energy and Commerce Committee. H.Rept. 97-840, part 1.
Sept. 22, 1982. Letter from Energy and Commerce Committee requesting permission from Committee on Ways and Means to place on the suspension calendar.
Sept. 23, 1982. Letter from Committee on Ways and Means to Energy and Commerce Committee granting permission to place the bill on the suspension calendar and also informing them that this action does not prejudice our jurisdiction over this legislation or any similar subject matter in the future.
Sept. 28, 1982. Passed House by a voice vote. (Brought up under suspension of the rules.)
Oct. 1, 1982. Passed Senate with amendment by a voice vote.
Dec. 14, 1982. House agreed to Senate amendment with an amendment.
Dec. 16, 1982. Senate agreed to House amendment to Senate amendment.
Jan. 4, 1983. Approved. Public Law 97-414.

H.R. 5248 **Dec. 16, 1981**

MR. PHILIP M. CRANE, AND MR. DANIEL B. CRANE

To eliminate any requirement in the Internal Revenue Code of 1954 of a holding period to qualify a transaction for long-term capital gain treatment.

H.R. 5249 **Dec. 16, 1981**

MR. PHILIP M. CRANE

To establish "National Tax Liberation Day" as a legal public holiday.

(Also referred to Post Office and Civil Service Committee.)

H.R. 5251 **Dec. 16, 1981**

MR. GUARINI AND MR. MOLLOHAN

To reinstate the national trigger provisions which were part of the extended unemployment compensation program before they were repealed by the Omnibus Budget Reconciliation Act of 1981.

Dec. 22, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.

H.R. 5264 **Dec. 16, 1981**

MS. OAKAR, MR. PEPPER, MR. WRIGHT, MR. VENTO, MR. ST GERMAIN, MR. JONES OF TENNESSEE, MS. FERRARO, MS. MIKULSKI, MRS. BOGGS, MRS. SCHROEDER, MR. BIAGGI, MR. SHANNON, MR. PEYSER, MR. RATCHFORD, MR. MARKEY, MR. LUNDINE, MR. OTTINGER, MR. HOYER, MR. BARNES, MR. LONG OF MARYLAND, MR. MOFFETT, MR. RUSSO, MR. SAVAGE, MR. ECKART, MR. OBERSTAR, MR. STOKES, MRS. COLLINS OF ILLINOIS, MR. ROSENTHAL, AND MR. ROYBAL

To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

Dec. 28, 1981. Referred to Subcommittee on Social Security.

(For further action see P.L. 97-123 (H.R. 4331).)

H.R. 5265 **Dec. 16, 1981**

MR. RUSSO

To amend the Internal Revenue Code of 1954 to clarify the treatment of outdoor advertising displays for purposes of the accelerated cost recovery system.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.

H.R. 5266 **Dec. 16, 1981**

MR. VOLKMER

To amend the Internal Revenue Code of 1954 with respect to the at risk rules applicable to the investment tax credit.

H.R. 5267 **Dec. 16, 1981**

MR. VOLKMER

To amend the Internal Revenue Code of 1954 to repeal certain windfall profit tax changes enacted by the Economic Recovery Tax Act of 1981, to repeal the special treatment of horses under the accelerated cost recovery system enacted by such Act, and to repeal the special leasing rules enacted by such Act.

H.R. 5276 **Dec. 16, 1981**

MR. ATKINSON, MR. BOWEN, MR. LUKEN, MR. APPLEGATE, MR. WILLIAMS OF OHIO, AND MR. EMERSON

To provide assistance for transportation improvement projects.

(Also referred to Energy and Commerce and Public Works and Transportation Committees.)

Dec. 28, 1981. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.

H.R. 5284 **Dec. 16, 1981**

MR. ECKART, MR. LOWRY OF WASHINGTON, MR. BRODHEAD, MR. DICKS, MR. COELHO, MR. FORD OF MICHIGAN, MR. HERTEL OF MICHIGAN, MR. MCHUGH, MR. DOWNEY, MR. WILLIAMS OF OHIO, MR. PERKINS, MR. FOGLIETTA, MR. MOTTL, MR. DENARDIS, MR. WOLPE, MR. FLIPPO, MR. OBERSTAR, MR. EDGAR, MR. CLAY, MR. STOKES, MS. OAKAR, MS. FERRARO, MR. HOLLENBECK, MRS. COLLINS OF ILLINOIS, MR. MITCHELL OF MARYLAND, MR. MOAKLEY, MR. TRAXLER, MR. YOUNG OF ALASKA, MR. KILDEE, MRS. CHISHOLM, MR. WALGREN, MR. WILLIAMS OF MONTANA, AND MR. WILLIAM J. COYNE

To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

Dec. 22, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.

Identical with

H.R. 5452 Mr. Minish

H.R. 5289 **Dec. 16, 1981**

MR. GUARINI

To provide that the Federal tax rules applicable to certain private deferred compensation plans shall apply to deferred compensation plans of tax-exempt organizations.

H.R. 5292 **(See H.R. 476 for identical bills.)** **Dec. 16, 1981**

MRS. HECKLER

To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.

H.R. 5293 **Dec. 16, 1981**

MRS. HECKLER

To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 5297 **Dec. 16, 1981**

MR. LONG OF MARYLAND AND MS. MIKULSKI

To amend part D of title IV of the Social Security Act to provide that the procedures which are presently available to AFDC families for the collection of past-due child and spousal support from Federal tax refunds shall also be available to non-AFDC families.

Dec. 22, 1981. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 5304 **Dec. 16, 1981**

MR. RINALDO

To amend part A of title XVIII of the Social Security Act to provide for medicare coverage of alcohol detoxification facility services.

(Also referred to Energy and Commerce Committee.)

Dec. 28, 1981. Referred to Subcommittee on Health.

H.R. 5305 **Dec. 16, 1981**

MR. SEIBERLING, MRS. BOUQUARD, MR. ECKART, MR. EDGAR, MR. FORSYTHE, MR. MINISH, MR. MOFFETT, MR. OBERSTAR, MR. WILSON, MR. LAFALCE, AND MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5313 **Jan. 25, 1982**

MR. CONABLE (BY REQUEST)

To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies.

Jan. 25, 1982. Executive Communication 2862.
Feb. 4, 1982. Hearing held on subject matter.

Identical with

H.R. 5412	Mr. Findley
H.R. 5518	Mr. Evans of Iowa

H.R. 5316 **Jan. 25, 1982**

MR. FISH

To amend the Internal Revenue Code of 1954 to provide a credit for the purchase and installation of security devices.

H.R. 5318 **Jan. 25, 1982**

MR. GUNDERSON, AND MR. GOODLING

To direct the President to impose certain limitations on the importation of casein and other milk protein products into the United States.

Jan. 27, 1982. Referred to Subcommittee on Trade.

H.R. 5321 **Jan. 25, 1982**

MR. LANTOS, MR. PEASE, MR. DORNAN OF CALIFORNIA, MR. D'AMOURS, MR. ANDERSON, MR. FITHIAN, MR. FORD OF TENNESSEE, MR. HIGHTOWER, MR. HUCKABY, MR. LEE, MR. DERRICK, MR. MAVROULES, MR. HUBBARD, MR. SIMON, MR. MINETA, AND MR. BUTLER

To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5322 **Jan. 25, 1982**

MR. LEACH OF IOWA, MR. BARNES, MR. HOLLENBECK, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to provide individuals an income tax credit of up to $750 of the cost of purchasing a new passenger automobile, an income tax credit of up to $5,000 for purchasing a new house, and an additional 10 percent investment tax credit for farm equipment.

H.R. 5323 **Jan. 25, 1982**

MR. LEACH OF IOWA, MR. BEDELL, MR. TAUKE, MR. EVANS OF IOWA, MR. RAILSBACK, MR. BEREUTER, MR. PEASE, AND MR. PETRI

To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

Identical with

H.R. 5377	Mr. Railsback
H.R. 5474	Mr. Jacobs

H.R. 5324 **Jan. 25, 1982**

MR. MILLER OF OHIO, MR. MARRIOTT, MR. WYLIE, MR. RITTER, MR. SHUSTER, MRS. HECKLER, MR. DREIER, MR. COLLINS OF TEXAS, MR. DANNEMEYER, MS. MIKULSKI, AND MR. SHAMANSKY

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

Identical with

H.R. 5330	Mr. Shumway
H.R. 5334	Mr. Wylie
H.R. 5338	Mrs. Bouquard
H.R. 5356	Mr. Sharp
H.R. 5391	Mr. Kazen
H.R. 5402	Mrs. Smith of Nebraska
H.R. 5417	Mr. Latta
H.R. 5418	Mr. Long of Maryland
H.R. 5502	Mr. Weber of Minnesota
H.R. 5805	Mr. Albosta
H.R. 5809	Mr. Clausen
H.R. 5821	Mr. Panetta
H.R. 5958	Mr. Anderson
H.R. 6415	Mr. Deckard

H.R. 5325 **Jan. 25, 1982**

MR. NEAL AND MR. LAFALCE

To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

Jan. 27, 1982. Referred to Subcommittee on Social Security.

H.R. 5328 **Jan. 25, 1982**

MR. RITTER, MR. ROE, MR. GINGRICH, MR. BAFALIS, MR. LENT, MR. CORRADA, MR. KILDEE, MR. WOLF, MR. YATRON, MR. MORRISON, MR. ROBERTS OF SOUTH DAKOTA, MR. BAILEY OF PENNSYLVANIA, MR. CORCORAN, AND MR. RATCHFORD

To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5329 **Jan. 25, 1982**

MRS. ROUKEMA, MR. FRANK, MR. MOTTL, MR. KOGOVSEK, MR. SYNAR, MR. GREGG, MR. BRODHEAD, MR. FITHIAN, MR. LEE, MR. WEBER OF OHIO, MR. EDGAR, MRS. FENWICK, MR. MCGRATH, MR. CHAPPIE, MR. DYSON, MR. LOWERY OF CALIFORNIA, MR. BONKER, MR. MCCURDY, MR. GOODLING, MR. CLINGER, MR. ROBERTS OF SOUTH DAKOTA, MR. HENDON, MR. PURSELL, MR. JAMES K. COYNE, MR. WHITEHURST, MR. BONIOR OF MICHIGAN, MR. KRAMER, MR. OBERSTAR, MR. DREIER, MR. TAUZIN, MR. DWYER, MR. KASTENMEIER, MR. SAWYER, MR. HILLIS, MR. SHAW, MR. SMITH OF ALABAMA, MR. HAMMERSCHMIDT, MR. COLLINS OF TEXAS, MR. LEBOUTILLIER, MR. MADIGAN, MR. LENT, MR. KEMP, AND MR. RATCHFORD

To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

Identical with

H.R. 6537	Mr. Hammerschmidt

H.R. 5330 **(See H.R. 5324 for identical bills.)** **Jan. 25, 1982**

MR. SHUMWAY AND MR. LAGOMARSINO

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5331 **Jan. 25, 1982**

MR. SMITH OF ALABAMA, MR. GORE, MR. BEVILL, MR. CLINGER, MRS. COLLINS OF ILLINOIS, MRS. BOUQUARD, AND MR. SIMON

To amend the Internal Revenue Code of 1954 to terminate the provision added by the Economic Recovery Tax Act of 1981 which permits the transfer of tax benefits through leases.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5332 **Jan. 25, 1982**

MR. STARK, MR. SHANNON, MR. HEFTEL OF HAWAII, MR. PICKLE, AND MR. EDWARDS OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

H.R. 5333 **Jan. 25, 1982**

MR. STARK AND MR. OBERSTAR

To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.

Jan. 27, 1982. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5334 **(See H.R. 5324 for identical bills.)** **Jan. 25, 1982**

MR. WYLIE, MR. EVANS OF IOWA, MR. BROWN OF COLORADO, MR. SHAMANSKY, MR. ASHBROOK, MR. COLLINS OF TEXAS, MR. GUNDERSON, MR. JEFFRIES, MR. ROBERTS OF KANSAS, MR. SMITH OF ALABAMA, MR. WEBER OF OHIO, MR. SMITH OF NEW JERSEY, MR. WYDEN, MR. WALGREN, MR. APPLEGATE, MS. OAKAR, MR. BROWN OF OHIO, MR. ECKART, MR. LATTA, MR. MCEWEN, MR. MILLER OF OHIO, MR. MOTTL, MR. PEASE, AND MR. WILLIAMS OF OHIO

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5337 **Jan. 26, 1982**

MR. BARNARD

To increase incentives for savings in financial institutions.

H.R. 5338 **(See H.R. 5324 for identical bills.)** **Jan. 26, 1982**

MRS. BOUQUARD, MR. DUNCAN OF TENNESSEE, MR. VOLKMER, MR. HANSEN OF UTAH, MR. EVANS OF IOWA, MR. RATCHFORD, MR. DYSON, MR. BOWEN, MRS. FIEDLER, MR. GREGG, MR. ROBERTS OF SOUTH DAKOTA, MRS. SCHROEDER, MR. KILDEE, MR. FRANK, MR. BROWN OF COLORADO, MR. MOTTL, MR. EMERY, MR. SMITH OF ALABAMA, MR. DREIER, MR. DOWDY, MR. MORRISON, MR. BINGHAM, MR. KOGOVSEK, MR. LOWERY OF CALIFORNIA, MR. SAM B. HALL, JR., MR. STRATTON, MR. BEARD, MR. ROEMER, MR. LOEFFLER, MRS. FENWICK, MR. FROST, MR. DENARDIS, MR. HARKIN, MR. GORE, MR. D'AMOURS, MR. WOLPE, MR. SKELTON, MR. JONES OF TENNESSEE, MR. BARNES, MR. WIRTH, MS. OAKAR, MR. TRAXLER, MR. LEE, MR. RALPH M. HALL, MR. JAMES K. COYNE, MR. NICHOLS, MR. ANDERSON, MRS. MARTIN OF ILLINOIS, MR. OBERSTAR, AND MR. LAFALCE

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5340 **Jan. 26, 1982**

MR. WYDEN, MR. DINGELL, MR. GINGRICH, MR. ROTH OF WISCONSIN, MR. EDGAR, MR. BEDELL, MR. SWIFT, MR. EMERY, MR. VENTO, MR. OBERSTAR, MR. RATCHFORD, MR. SCHUMER, MRS. COLLINS OF ILLINOIS, MR. HARKIN, MR. LEHMAN, MR. GUARINI, MRS. SCHNEIDER, MR. FAZIO, MR. NEAL, MR. PEPPER, MR. WRIGHT, MR. WASHINGTON, MR. AUCOIN, MR. HUGHES, MR. TAUKE, MR. JEFFORDS, MR. GEJDENSON, MR. WEAVER, MR. WILLIAMS OF MONTANA, MR. WIRTH, AND MR. CONTE

To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5341 **Jan. 26, 1982**

MR. COURTER, MR. SOLOMON, MR. DENARDIS, MR. BROWN OF COLORADO, MR. WALGREN, MR. STANGELAND, MR. ROBERTS OF KANSAS, MR. HAMILTON, MR. O'BRIEN, MRS. FENWICK, MR. FRANK, MR. FITHIAN, MR. ATKINSON, MR. LEE, MR. SMITH OF NEW JERSEY, MR. SANTINI, MR. HOLLENBECK, MR. LOEFFLER, MR. ROEMER, MR. LUJAN, MR. BEDELL, MR. LAGOMARSINO, MR. FLORIO, MR. HOPKINS, MR. BETHUNE, MR. STUMP, MR. GRISHAM, MR. DUNN, AND MR. MCKINNEY

To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5342 **Jan. 26, 1982**

MR. FIELDS AND MR. JENKINS

Relating to the effective date of the provision in the Economic Recovery Tax Act of 1981 which permits elections under section 2032A of the Internal Revenue Code of 1954 to be made on late estate tax returns.

H.R. 5343 **Jan. 26, 1982**

MR. FINDLEY, MR. EMERSON, MR. CORCORAN, MR. BAILEY OF MISSOURI, AND MR. SIMON

To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

Identical with

H.R. 5415 Mrs. Heckler

H.R. 5344 **Jan. 26, 1982**

MR. GOLDWATER OF CALIFORNIA, MR. MATSUI, AND MR. FAZIO

To amend the Internal Revenue Code of 1954 to permit new businesses to be eligible for the research and development tax credit.

H.R. 5345 **Jan. 26, 1982**

MR. GOODLING, MR. BEARD, MRS. FENWICK, AND MR. STATON OF WEST VIRGINIA

To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5347 **Jan. 26, 1982**

MR. JACOBS

To amend the Internal Revenue Code of 1954 to increase by 8 cents per pack the Federal excise tax on cigarettes and to provide that revenues from the additional tax shall be deposited in the Federal Hospital Insurance Trust Fund under the Social Security Act.

Jan. 29, 1982. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5354 **Jan. 26, 1982**

MR. SCHULZE

Relating to the marking of containers of imported mushrooms.

Jan. 29, 1982. Referred to Subcommittee on Trade.

H.R. 5356 **(See H.R. 5324 for identical bills.)** **Jan. 26, 1982**

MR. SHARP, MR. SYNAR, AND MR. BLANCHARD

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5357 **Jan. 26, 1982**

MR. SOLOMON, MR. HORTON, MR. FRANK, MR. FORSYTHE, MR. SMITH OF PENNSYLVANIA, MR. BARNES, MR. SAM B. HALL, MR. WHITEHURST, MR. MOLINARI, MR. SUNIA, MRS. CHISHOLM, MR. CORRADA, MR. BEDELL, MR. LUNDINE, MR. PANETTA, MR. SCHEUER, MR. LAFALCE, MR. MCKINNEY, MR. EMERY, MR. LEWIS, MRS. BOUQUARD, MR. MITCHELL OF MARYLAND, MR. MAVROULES, MR. FAZIO, MR. SIMON, MR. DAN DANIEL, MR. FROST, MR. STANGELAND, MRS. BOGGS, MR. WORTLEY, MR. CROCKETT, MR. STRATTON, MR. DYSON, MR. SKEEN, MR. MCGRATH, MR. MARTIN OF NEW YORK, MR. FOGLIETTA, MR. NELLIGAN, MR. COURTER, MR. AKAKA, MR. GIBBONS, AND MR. LUKEN

To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

Jan. 29, 1982. Referred to Subcommittee on Social Security.

Feb. 5, 1982. Hearing held on subject matter.

Mar. 11, 1982. Report requested from Department of Health and Human Services.

Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

H.R. 5364 **Jan. 27, 1982**

MR. DREIER, MR. SKEEN, MR. FRANK, MR. CHAPPIE, MR. HUNTER, MR. JAMES K. COYNE, AND MR. GOLDWATER

To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress and to decrease the amount of outside earned income a Member may accept.

(Also referred to Rules Committee.)

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5368 **Jan. 27, 1982**

MR. GLICKMAN, MR. AKAKA, MR. SMITH OF PENNSYLVANIA, MR. ROSENTHAL, MR. HANSEN OF IDAHO, MR. EVANS OF GEORGIA, MR. DAN DANIEL, MR. WEISS, MR. FORSYTHE, MR. DERWINSKI, MR. FAZIO, MR. HORTON, MR. ENGLISH, MR. EDWARDS OF CALIFORNIA, MR. BINGHAM, MR. FOGLIETTA, MR. EDGAR, MR. TRAXLER, MR. LEHMAN, MRS. COLLINS OF ILLINOIS, MRS. CHISHOLM, MR. EMERY, MR. LAFALCE, MR. LOWRY OF WASHINGTON, MR. GUARINI, MR. PEPPER, MR. MITCHELL OF MARYLAND, MR. DOUGHERTY, MR. VENTO, MR. COURTER, MR. MARTIN OF NEW YORK, MR. WEAVER, MR. KILDEE, MR. HUTTO, MR. TAYLOR, MR. NEAL, MR. MATSUI, MR. WHITTAKER, MR. HUGHES, AND MR. FASCELL

To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

Feb. 2, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(Superseded by P.L. 97-248 (H.R. 4961).)

H.R. 5370 **Jan. 27, 1982**

MRS. HOLT

To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 5372 **Jan. 27, 1982**

MR. OTTINGER

To suspend until the close of June 30, 1984, the column 1 rate of duty on unmounted gold leaf.

Feb. 2, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.

H.R. 5377 **(See H.R. 5323 for identical bills.)** **Jan. 27, 1982**

MR. RAILSBACK

To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5378 **Jan. 27, 1982**

MR. RANGEL, MR. DIXON OF CALIFORNIA, MR. DYMALLY, MR. FORD OF TENNESSEE, MR. BRODHEAD, AND MR. BAILEY OF PENNSYLVANIA

To clarify that the Internal Revenue Code of 1954 does not provide tax benefits to organizations which discriminate on the basis of race or color.

Feb. 4, 1982. Hearing held on subject matter.

H.R. 5383 **Jan. 28, 1982**

MR. GIBBONS AND MR. VANDER JAGT

To give trade negotiating priority to service sector issues and to expand and clarify the coverage of existing trade laws to better deal with service trade problems, and for other purposes.

(Also referred to Energy and Commerce, Foreign Affairs, and Judiciary Committees.)

Feb. 2, 1982. Referred to Subcommittee on Trade.
May 24, 1982. Hearing held.
July 26, 1982. Hearing held.

H.R. 5385 **Jan. 28, 1982**

MR. BOWEN

To amend the Internal Revenue Code of 1954 to repeal the tax benefits enacted during 1981 which provided a special deduction for Members of Congress with respect to their living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

Identical with

H.R. 5549	Mr. Gaydos
H.R. 5972	Mr. Whitten

H.R. 5386 **Jan. 28, 1982**

MR. DERWINSKI

To provide for the temporary duty-free treatment of imported hatters' fur, and for other

(Embodied in H.R. 6867.) purposes.

Feb. 1, 1982. Referred to Subcommittee on Trade.
Mar. 15, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 13, 1982. Informative report received from U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.
July 20, 1982. Favorable report from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5389 **Jan. 28, 1982**

MR. GOODLING, MR. HAWKINS OF CALIFORNIA, MR. JEFFORDS, MR. WALKER, MR. MCGRATH, MR. SENSENBRENNER, MR. FORD OF MICHIGAN, MR. ERDAHL, MR. PEYSER, MR. EDGAR, MR. MOTTL, MR. HERTEL OF MICHIGAN, MR. FORSYTHE, MR. SCHUMER, MR. KILDEE, MR. GUARINI, MR. PERKINS, AND MR. SMITH OF ALABAMA

To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5391 **(See H.R. 5324 for identical bills.)** **Jan. 28, 1982**

MR. KAZEN

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5400 **(See H.R. 4449 for identical bills.)** **Jan. 29, 1982**

MR. DERWINSKI AND MR. DANIEL B. CRANE

To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

Feb. 2, 1982. Referred to Subcommittee on Social Security.

H.R. 5402 **(See H.R. 5324 for identical bills.)** **Jan. 29, 1982**

MRS. SMITH OF NEBRASKA

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5403 **Feb. 2, 1982**

MR. BROWN OF COLORADO AND MR. KRAMER

To amend the Internal Revenue Code of 1954 to assist in lessening the impact on communities of rapid growth resulting from energy or resource development, and for other purposes.

H.R. 5405 **Feb. 2, 1982**

MR. BROOMFIELD

To provide property tax relief to low-income elderly homeowners through direct reimbursements.

H.R. 5406 **Feb. 2, 1982**

MR. BROOMFIELD

To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by domestic automobile companies.

H.R. 5410 **Feb. 2, 1982**

MR. DASCHLE AND MR. WOLPE

To prevent from taking effect special benefits provided to Members of Congress during 1981.

(Also referred to Appropriations and Rules Committees.)

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5412 (See H.R. 5313 for identical bills.) **Feb. 2, 1982**

MR. FINDLEY

To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies.

Feb. 4, 1982. Hearing held on subject matter.

H.R. 5415 (See H.R. 5343 for identical bills.) **Feb. 2, 1982**

MRS. HECKLER AND MR. RINALDO

To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5417 (See H.R. 5324 for identical bills.) **Feb. 2, 1982**

MR. LATTA

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5418 (See H.R. 5324 for identical bills.) **Feb. 2, 1982**

MR. LONG OF MARYLAND

To rescind the tax benefits provided during 1981 to the Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5420 (See H.R. 4653 for identical bills.) **Feb. 2, 1982**

MR. MAZZOLI

To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5422 **Feb. 2, 1982**

MR. SCHUMER, AND MR. HOWARD

To amend title II of the Social Security Act to reinstate the formulas for computing primary insurance amounts which were in effect before the enactment of the Social Security Amendments of 1977, and for other purposes.

Feb. 5, 1982. Referred to Subcommittee on Social Security.

H.R. 5434 **Feb. 3, 1982**

MR. BAFALIS, MR. GIBBONS, AND MR. FRENZEL

To amend the Internal Revenue Code of 1954 to allow certain partnerships to continue to report income on the cash method.

H.R. 5435 **Feb. 3, 1982**

MR. BEARD, MRS. FENWICK, MR. PARRIS, MRS. BOUQUARD, MR. BENEDICT, MR. SAM B. HALL, JR., AND MR. GOODLING

To eliminate the special Federal income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5436 **Feb. 3, 1982**

MR. BIAGGI, MR. FORD OF TENNESSEE, MR. VENTO, AND MR. WYDEN

To amend title II of the Social Security Act to restore minimum benefits for future beneficiaries.

Feb. 9, 1982. Referred to Subcommittee on Social Security.

H.R. 5438 **Feb. 3, 1982**

MR. CORCORAN, MRS. FENWICK, MR. OTTINGER, MR. MCKINNEY, MR. GRADISON, MR. DERWINSKI, MR. ERLENBORN, MS. MIKULSKI, MR. JAMES K. COYNE, MR. SIMON, MR. LAGOMARSINO, MR. DUNCAN, AND MR. MCCOLLUM

To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5440 **Feb. 3, 1982**

MR. ERDAHL, AND MR. LEACH OF IOWA

To amend the Internal Revenue Code of 1954 to increase the age by which distributions from certain retirement plans must begin.

H.R. 5443 **Feb. 3, 1982**

MR. GUARINI AND MR. HAWKINS

To delay for three months (until November 1, 1982) the effective date of the recently enacted amendments to title II of the Social Security Act which generally eliminate child's insurance benefits in the case of children over age 18 who are in college; to extend (through September 1982) the period within which a child must have been already enrolled at the college level in order to fall within the special exception permitting payment of such benefits; and to extend by one year (through mid-1986) the period during which such benefits may continue to be paid in the case of a child falling within such exception.

Feb. 5, 1982. Hearing held on subject matter.
Feb. 8, 1982. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

H.R. 5445 **(See H.R. 4931 for identical bills.)** **Feb. 3, 1982**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

(Also referred to Judiciary Committee.)

H.R. 5451 **(See H.R. 3079 for identical bills.)** **Feb. 3, 1982**

MR. MINISH

To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 5452 **(See H.R. 5284 for identical bills.)** **Feb. 3, 1982**

MR. MINISH

To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

Feb. 4, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.

H.R. 5453 **Feb. 3, 1982**

MR. REUSS

To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.

H.R. 5454 **Feb. 3, 1982**

MR. ST GERMAIN

To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5457 **Feb. 4, 1982**

MR. BRODHEAD, MR. RICHMOND, MR. KILDEE, MR. WILSON, MR. MOTTL, MR. HERTEL OF MICHIGAN, MR. MURPHY, MR. COUGHLIN, MR. HUGHES, MR. AUCOIN, MR. BENJAMIN, MR. FORD OF MICHIGAN, MR. ECKART, MR. TRAXLER, MR. DAVIS, MR. TRIBLE, MR. CROCKETT, MR. LEWIS, MR. WOLPE, MR. WEAVER, MR. EVANS OF GEORGIA, MR. ALBOSTA

To amend the Trade Act of 1974 with respect to reciprocal market access.

Feb. 8, 1982. Referred to Subcommittee on Trade.

H.R. 5458 **Feb. 4, 1982**

MR. DOWNEY

To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student; and to extend by one year (through mid-1986) the period during which such benefits may continue to be paid in the case of a child so qualified.

Feb. 5, 1982. Hearing held on subject matter.
Feb. 8, 1982. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

H.R. 5464 **Feb. 4, 1982**

MRS. SCHROEDER, MR. LELAND, AND MR. SCHUMER

To amend the Internal Revenue Code of 1954 to exclude from gross income retirement benefits received by certain retired individuals who have attained age 65.

H.R. 5469 **Feb. 8, 1982**

MR. BRINKLEY, MR. SHELBY, MR. BINGHAM, MR. ERDAHL, MR. LENT, MR. LEE, MR. BIAGGI, MR. GINGRICH, MR. KOGOVSEK, MR. HOWARD, MR. HATCHER, MR. ERTEL, MR. SAWYER, MR. BEVILL, MR. NICHOLS, MR. CLINGER, MR. MOTTL, MR. MCKINNEY, MR. GEJDENSON, MR. ST GERMAIN, MR. JACOBS, MR. SCHUMER, MR. DWYER, MR. BARNARD, MR. BOWEN, MR. HORTON, MR. ROE, MR. WAMPLER, MR. ADDABBO, MR. ROSENTHAL, AND MR. MOAKLEY

To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

Feb. 11, 1982. Referred to Subcommittee on Social Security.

H.R. 5470 **(See H.R. 4356 for identical bills.)** **Feb. 8, 1982**

MR. JACOBS, MR. HOLLAND, MR. GUARINI, MR. DUNCAN OF TENNESSEE, AND MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries, and for other purposes.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.
June 14, 1982. Hearing held.
Sept. 10, 1982. Reported to Full Committee by Select Revenue Measures Subcommittee.
Sept. 15, 1982. Ordered reported.
Sept. 16, 1982. Reported to House with amendment. H. Rept. 97-832.
Sept. 20, 1982. Passed House amended by a voice vote. (Brought up under suspension of the rules.)
Sept. 28, 1982. Ordered reported to Senate.
Oct. 1, 1982. Reported to Senate with amendment in the nature of a substitute. S.Rept. 97-646.
Oct. 1, 1982. Passed Senate with amendments by a voice vote.
Oct. 21, 1982. Voluntary favorable report received from Department of Interior.
Dec. 13, 1982. House agreed to Senate amendments with an amendment.
Dec. 16, 1982. Senate disagreed to House amendment to Senate amendments. Requested a conference with the House. Appointed conferees: Senators, Dole, Packwood, Wallop, Long, and Byrd.
Dec. 18, 1982. House agreed to a conference and appointed conferees: Representatives Rostenkowski, Gibbons, Pickle, Duncan, and Frenzel.
Dec. 21, 1982. Conference report filed. H.Rept. 97-984.
Dec. 21, 1982. Conference report agreed to in the House and the Senate by a voice vote.
Jan. 14, 1983. Approved. Public Law 97-473.

H.R. 5474 **(See H.R. 5323 for identical bills.)** **Feb. 8, 1982**

MR. JACOBS

To rescind the tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5475 **Feb. 8, 1982**

MR. MURPHY

To repeal the special income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5476 **Feb. 8, 1982**

MR. OXLEY

To amend the Internal Revenue Code of 1954 to limit the amount deductible by Members of Congress for living expenses while away from home.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5479 **Feb. 8, 1982**

MR. ROTH OF WISCONSIN

To amend the provisions of the Economic Recovery Tax Act of 1981 which require targeted jobs certification requests to be in writing, to treat documented oral certification requests received before 45 days after the date of enactment of such Act as written requests.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5480 **Feb. 8, 1982**

MR. ROTH OF WISCONSIN, MR. FORSYTHE, MR. PETRI, MR. DWYER, MR. HERTEL OF MICHIGAN, MR. HUGHES, MR. JAMES K. COYNE, MR. TAUKE, MR. MCDADE, MR. HEFTEL OF HAWAII, MR. FISH, MR. BARNES, MR. FOGLIETTA, AND MR. WHITEHURST

To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5481 **Feb. 8, 1982**

MR. WHITEHURST, MR. BINGHAM, MR. BROWN OF CALIFORNIA, MR. BUTLER, MR. CLINGER, MR. CORCORAN, MR. FISH, MR. FOGLIETTA, MR. FORSYTHE, MR. GINGRICH, MR. KILDEE, MR. ROE, MR. BEDELL, MR. CORRADA, MR. FAZIO, MR. LELAND, MR. GRAY, MR. MITCHELL OF MARYLAND, MR. SCHEUER, MR. MINETA, MR. O'BRIEN, MR. SIMON, MR. BIAGGI, MR. ROBINSON, MR. JAMES K. COYNE, AND MR. SOLARZ

To provide for medicare coverage of influenza vaccine and its administration.

(Also referred to Energy and Commerce Committee.)

Feb. 10, 1982. Referred to Subcommittee on Health.

H.R. 5484 **Feb. 9, 1982**

MR. BONKER, MR. ROSENTHAL, MR. DUNCAN, MR. HERTEL OF MICHIGAN, MR. SOLARZ, MR. BIAGGI, MR. STOKES, MR. LOWRY OF WASHINGTON, MR. LUKEN, MR. EDGAR, MR. PEPPER, AND MR. FORD OF MICHIGAN

To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Feb. 18, 1982. Referred to Subcommittee on Health.

H.R. 5485 **Feb. 9, 1982**

MR. DOWNEY, MR. HUBBARD, MR. MOFFETT, MR. FRANK, MR. SOLARZ, MR. SYNAR, MR. ROSENTHAL, MR. GEJDENSON, MR. BINGHAM, MR. PEPPER, MR. MATTOX, MR. MINISH, MR. FUQUA, MR. FLORIO, MR. FOWLER, MR. RICHMOND, MR. RAHALL, MR. MILLER OF CALIFORNIA, MR. KILDEE, MR. HOWARD, MRS. CHISHOLM, MR. LOWRY OF WASHINGTON, MR. YATES, MR. ROE, MR. TRAXLER, MR. HUTTO, MR. FORD OF MICHIGAN, MR. MCEWEN, MR. OTTINGER, MR. SMITH OF PENNSYLVANIA, MR. SCHUMER, MRS. KENNELLY, MR. SHANNON, MR. BIAGGI, MR. BARNES, MR. SABO, MR. BOWEN, MR. LEE, MR. JOHN L. BURTON, MR. HUGHES, MR. STOKES, MR. DONNELLY, MR. ROSE, MR. FOGLIETTA, MR. MITCHELL OF MARYLAND, MR. GILMAN, MR. WIRTH, MRS. COLLINS OF ILLINOIS, MR. SCHEUER, MR. FASCELL, MR. MURPHY, MR. ZEFERETTI, MR. BONKER, MR. BEDELL, MR. PATTERSON, MR. EARLY, MR. MCHUGH, MR. MOAKLEY, MR. EDWARDS OF CALIFORNIA, MR. DORGAN OF NORTH DAKOTA, MR. ATKINSON, MR. WEAVER, MR. JACOBS, MR. MCKINNEY, MS. FERRARO, MRS. BOUQUARD, MR. LAFALCE, MR. SHELBY, MR. ECKART, MR. MARKEY, MR. DYSON, MR. WILLIAMS OF MONTANA, MR. DIXON, MR. JAMES K. COYNE, MR. PEYSER, MR. SIMON, MR. SWIFT, MR. COELHO, MR. LONG OF MARYLAND, MS. MIKULSKI, MR. FAUNTROY, MR. DWYER, MR. FISH, MR. HOLLAND, MR. PATMAN, MR. WAXMAN, MRS. HECKLER, MR. LANTOS, MR. GILLIS W. LONG, MR. BAILEY OF PENNSYLVANIA, MR. MATSUI, AND MR. ROYBAL

To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

Feb. 5, 1982. Hearing held on subject matter.
Feb. 11, 1982. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

Identical with
H.R. 6137 Mr. Lent

H.R. 5486 **Feb. 9, 1982**

MR. DOWNEY, AND MR. MOFFETT

To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 5487 **Feb. 9, 1982**

MR. DOWNEY

To repeal the special leasing rules of the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5490 **Feb. 9, 1982**

MR. FRANK

Relating to the duty on certain knives (commonly known as snap blade tools) having movable blades.

Feb. 11, 1982. Referred to Subcommittee on Trade.
Mar. 19, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 17, 1982. Adverse report received from the U.S. Trade Representative.
May 17, 26, 1982. Hearings held.
July 20, 1982. Adverse report received from Department of Commerce.

H.R. 5492 **Feb. 9, 1982**

MR. GREEN

To amend the Internal Revenue Code of 1954 to provide that certain sales of condominiums or stock in cooperative housing corporations will qualify for the one-time exclusion of gain from sale of principal residence.

H.R. 5493 **Feb. 9, 1982**

MR. JEFFORDS

To amend the Internal Revenue Code of 1954 to limit the amount of living expenses while away from home which Members of Congress may deduct.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5496 **Feb. 9, 1982**

MR. MCDONALD, MR. PHILIP M. CRANE, AND MR. PAUL

Limiting the source of supplemental funds for unemployment assistance.

(Also referred to Appropriations Committee.)

Feb. 12, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 5498 **Feb. 9, 1982**

MR. SCHULZE

To apply duty-free treatment to p-Hydroxybenzoic acid.

(Embodied in H.R. 6867.)

Feb. 12, 1982. Referred to Subcommittee on Trade.
Mar. 8, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 17, 26, 1982. Hearings held.
June 21, 1982. Informative report received from U.S. International Trade Commission.
June 29, 1982. Report from Department of Commerce objecting to permanent duty elimination, but favorable to temporary duty elimination with a 3-year duty suspension.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5499 **Feb. 9, 1982**

MR. SHANNON

To continue until the close of June 30, 1986, the existing suspension of duties on Bis (4-aminobenzoate)-1,3 propanediol (trimethylene glycol di-p-aminobenzoate).

(Embodied in H.R. 6867.)

Feb. 12, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
May 27, 1982. Informative report received from U.S. International Trade Commission.
June 29, 1982. No objection report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5500 **Feb. 9, 1982**

MR. SMITH OF ALABAMA

To rescind tax benefits provided to Members of Congress for living expenses during 1981.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5502 **(See H.R. 5324 for identical bills.)** **Feb. 9, 1982**

MR. WEBER OF MINNESOTA, MR. FIELDS, AND MRS. SCHNEIDER

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5507 **Feb. 10, 1982**

MR. ALBOSTA, MR. BROWN OF COLORADO, MRS. CHISHOLM, MR. COELHO, MR. CORRADA, MR. D'AMOURS, MR. DAN DANIEL, MR. DAVIS, MR. DE LA GARZA, MR. EVANS OF GEORGIA, MR. FAZIO, MR. FISH, MR. FOGLIETTA, MR. FORSYTHE, MR. FRENZEL, MR. GINGRICH, MR. HAGEDORN, MR. HATCHER, MR. HERTEL OF MICHIGAN, MR. HILER, MR. HOPKINS, MR. HORTON, MR. HOWARD, MR. HUGHES, MR. LONG OF MARYLAND, MR. LOWRY OF WASHINGTON, MR. MCCLORY, MR. PEASE, MR. ROSENTHAL, MR. ROTH OF WISCONSIN, MRS. ROUKEMA, MR. SUNIA, MR. SMITH OF PENNSYLVANIA, MR. WHITEHURST, MR. WILSON, MR. YOUNG OF ALASKA, MR. MITCHELL OF MARYLAND, MR. ROBERT W. DANIEL, JR., MR. BEVILL, MRS. BOUQUARD, MRS. KENNELLY, MR. DUNCAN, MR. DWYER, MR. FAUNTROY, MR. HUTTO, MR. JEFFRIES, MS. MIKULSKI, MR. MINETA, MR. WINN, MR. WOLPE, MR. DICKINSON, MR. FINDLEY, MR. FORD OF MICHIGAN, MR. GRAY, MR. KILDEE, MR. LEACH OF IOWA, MR. MILLER OF CALIFORNIA, MR. MINISH, MR. WILLIAMS OF MONTANA, MR. EDWARDS OF OKLAHOMA, MR. JACOBS, MR. LEHMAN, MR. AUCOIN, MR. ERTEL, MR. GRISHAM, MR. LEBOUTILLIER, MR. MATSUI, MR. MCKINNEY, MR. MORRISON, MR. STUMP, MR. VENTO, MR. EDGAR, MR. YOUNG OF FLORIDA, MR. OBERSTAR, MR. TAUKE, MR. SIMON, MR. COLEMAN, MR. BEDELL, MR. COATS, MR. DANIEL B.CRANE, MR. DICKS, MR. DUNN, MR. GOLDWATER, MR. GOODLING, MR. HAWKINS, MR. KOGOVSEK, MR. LANTOS, MR. LUNGREN, MR. MCCOLLUM, MR. MCHUGH, MR. MOLLOHAN, MR. NELLIGAN, MR. PANETTA, MR. PATMAN, MR. SANTINI, MR. SHARP, MR. SHUMWAY, MR. SMITH OF ALABAMA, MR. WIRTH, MRS. SNOWE, MR. YOUNG OF MISSOURI, MR. GUNDERSON, MR. COURTER, MR. KRAMER, MR. TRAXLER, MR. APPLEGATE, MR. CROCKETT, MR. RUSSO, AND MR. THOMAS

To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

Feb. 17, 1982. Referred to Subcommittee on Social Security.

H.R. 5509 **Feb. 10, 1982**

MR. BRODHEAD, MR. EARLY, MR. ROSENTHAL, MR. FOWLER, MR. OBERSTAR, MR. CLAY, MR. KASTENMEIER, MR. MURPHY, MR. DOUGHERTY, MR. HORTON, MR. MAVROULES, MR. BINGHAM, MR. LEACH OF IOWA, MR. BIAGGI, MR. DELLUMS, MR. STUDDS, MR. MITCHELL OF MARYLAND, MR. HOWARD, MR. LOWRY OF WASHINGTON, MR. SMITH OF PENNSYLVANIA, MR. FAUNTROY, MR. VENTO, MR. BEVILL, MR. ROE, MRS. CHISHOLM, MR. HUGHES, MR. FORD OF MICHIGAN, MR. PEPPER, MR. SHARP, MR. TRAXLER, MR. MATSUI, MR. PEASE, MR. JAMES K. COYNE, MR. MINETA, MR. DWYER, MR. CROCKETT, MR. EDGAR, MR. BARNARD, MR. WILLIAMS OF MONTANA, MR. BEDELL, MR. MCKINNEY, MR. MCHUGH, MR. ROEMER, MR. FOGLIETTA, MR. GEJDENSON, AND MR. BAILEY OF PENNSYLVANIA

To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

Feb. 17, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.

H.R. 5513 **Feb. 10, 1982**

MR. PHILIP M. CRANE, MR. DANIEL B. CRANE, AND MR. SMITH OF ALABAMA

To amend the Internal Revenue Code of 1954 to provide that a 10-percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than a $2,000 deduction for each personal exemption.

H.R. 5514 **Feb. 10, 1982**

MR. DINGELL, MR. ALBOSTA, MR. BLANCHARD, MR. DE LA GARZA, MR. DERWINSKI, MR. FORD OF MICHIGAN, MR. HERTEL OF MICHIGAN, MR. HUGHES, MR. MURPHY, MR. OBERSTAR, MR. PETRI, MR. PORTER, MR. RICHMOND, MR. FLORIO, MR. CROCKETT, MR. TRAXLER, MR. WOLPE, MS. MIKULSKI, MR. GOODLING, MR. WEBER OF OHIO, MR. DAVIS, MR. MOTTL, AND MR. OTTINGER

To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

Feb. 17, 1982. Referred to Subcommittee on Trade.

H.R. 5516 **Feb. 10, 1982**

MR. DUNN

To amend the Internal Revenue Code of 1954 to provide a tax credit for expenditures to remove architectural and transportation barriers to the handicapped and elderly.

H.R. 5517 **Feb. 10, 1982**

MR. EVANS OF IOWA, AND MR. TAUKE

To amend the Internal Revenue Code of 1954 to deny the deduction for interest on indebtedness incurred to acquire corporations if the President determines that use of debt for corporate acquisitions should be discouraged.

May 6, 1982. Referred to Subcommittee on Select Revenue Measures.
May 24, 1982. Hearing held.

H.R. 5518 (See H.R. 5313 for identical bills.) **Feb. 10, 1982**

MR. EVANS OF IOWA

To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies.

H.R. 5519 **Feb. 10, 1982**

MR. FLORIO, MR. DINGELL, AND MR. LEE

To give trade negotiating priority to service sector issues, to expand and clarify existing laws governing interstate and foreign commerce to better deal with service trade problems, and for other purposes.

(Also referred to Energy and Commerce, and Foreign Affairs Committees.)

Feb. 17, 1982. Referred to Subcommittee on Trade.

H.R. 5520 **Feb. 10, 1982**

MR. FOWLER

To amend the Internal Revenue Code of 1954 to allow certain heat pumps to be treated as renewable energy source property for purposes of the residential energy credit.

H.R. 5521 **Feb. 10, 1982**

MR. FOWLER AND MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to allow lessors the residential energy credit.

H.R. 5522 **Feb. 10, 1982**

MR. FOWLER AND MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to provide specific criteria for the allowance of the residential energy credit for passive solar energy systems.

H.R. 5525 **Feb. 10, 1982**

MR. HOPKINS, MR. SNYDER, MR. BLILEY, MR. WEBER OF OHIO, AND MR. KOGOVSEK

To repeal the income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5528 (See H.R. 46 for identical bills.) **Feb. 10, 1982**

MR. LENT

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

Feb. 12, 1982. Referred to Subcommittee on Social Security.

H.R. 5530 **Feb. 10, 1982**

MR. MCDADE AND MR. PARRIS

To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits, and for other purposes.

Feb. 5, 1982. Hearings held on subject matter.
Feb. 17, 1982. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

11-054 O - 83 - 22

H.R. 5531 **Feb. 10, 1982**

MR. MOLINARI, MR. MARKS, MR. STOKES, MR. DAVIS, MR. SCHEUER, MR. ANNUNZIO, MRS. CHISHOLM, MR. LOTT, MR. HOWARD, MR. STANGELAND, MR. MURPHY, MR. CORRADA, MR. CORCORAN, MR. GINGRICH, MR. MINETA, MR. NAPIER, MR. COATS, MR. RAILSBACK, MR. BENEDICT, MR. FISH, MR. FOGLIETTA, MR. SANTINI, MR. EMERSON, MR. HEFTEL OF HAWAII, MR. CHAPPIE, MR. MCCLORY, MRS. HOLT, MR. FINDLEY, MR. DAUB, MR. DUNN, MR. ROBERTS OF SOUTH DAKOTA, MR. KINDNESS, MR. LANTOS, MRS. SCHNEIDER, AND MRS. HECKLER

To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

(Also referred to Energy and Commerce committee.)

Feb. 17, 1982. Referred to Subcommittee on Health.

H.R. 5535 **Feb. 10, 1982**

MR. SEIBERLING, MR. LOWRY OF WASHINGTON, MR. HIGHTOWER, MR. GEJDENSON, MR. MARTIN OF NORTH CAROLINA, MR. EDGAR, MRS. FENWICK, MRS. BOUQUARD, MR. WEAVER, MR. ROE, MR. BINGHAM, MR. SIMON, MR. RATCHFORD, MR. OBERSTAR, MR. MOFFETT, MR. SAM B. HALL, JR., MR. MITCHELL OF MARYLAND, MRS. COLLINS OF ILLINOIS, MR. STUDDS, MR. KOGOVSEK, MR. HOWARD, MR. LELAND, AND MR. HUGHES

To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5547 **Feb. 22, 1982**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide that individual retirement accounts may be used as security on a loan used to purchase a residence by a first-time home buyer or to purchase an automobile.

H.R. 5548 **Feb. 22, 1982**

MR. DUNCAN OF TENNESSEE AND MR. CONABLE

To amend the Internal Revenue Code of 1954 to eliminate double taxation of earnings and profits of certain foreign corporations.

June 1, 1982. Referred to Subcommittee on Select Revenue Measures.

H.R. 5549 (See H.R. 5385 for identical bills.) **Feb. 22, 1982**

MR. GAYDOS

To amend the Internal Revenue Code of 1954 to repeal the tax benefits enacted during 1981 which provided a special deduction for Members of Congress with respect to their living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5554 **Feb. 22, 1982**

MR. VANDER JAGT AND MR. BAFALIS

To suspend for a three-year period the duty on the radio portion of certain clock

(Embodied in H.R. 6867.) radios.

Feb. 25, 1982. Referred to Subcommittee on Trade.
Mar. 8, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
Apr. 29, 1982. Informative report received from U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.
July 20, 1982. Adverse report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5558 **Feb. 23, 1982**

MR. BAILEY OF PENNSYLVANIA, MR. SMITH OF PENNSYLVANIA, MR. BLANCHARD, MR. KILDEE, AND MR. BRODHEAD

To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan repayment and interest requirements for States having a high unemployment rate.

Feb. 24, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
July 14, 1982. Voluntary adverse report received from Department of Labor.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5563 **Feb. 23, 1982**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Act of 1981.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5571 **Feb. 23, 1982**

MR. SCHULZE, MR. GOODLING, MR. ALBOSTA, MR. BAILEY OF PENNSYLVANIA, MR. WON PAT, MR. ROE, MR. BAFALIS, MR. DUNCAN, MR. PORTER, AND MR. BURGENER

To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5573 **Feb. 23, 1982**

MR. STARK, MR. EDWARDS OF CALIFORNIA, MR. MILLER OF CALIFORNIA, MR. SHANNON, MRS. HECKLER, MR. RICHMOND, MR. WEBER OF MINNESOTA, MR. FORSYTHE, MR. BAFALIS, MR. GEJDENSON, MR. WYDEN, MR. SHAMANSKY, MR. MURPHY, MR. MCCURDY, MR. MITCHELL OF MARYLAND, MR. LEHMAN, MR. BIAGGI, MR. FORD OF MICHIGAN, MR. LANTOS, MR. PEPPER, MR. HILER, MR. MINETA, MR. HYDE, MR. DE LA GARZA, MR. FAZIO, MR. DIXON, MR. HUGHES, MR. WILSON, MR. FRANK, MR. VENTO, MR. GORE, MR. GINGRICH, MR. GEPHARDT, MR. BROWN OF CALIFORNIA, MS. MIKULSKI, MR. OBERSTAR, MR. PRITCHARD, MR. DWYER, MR. RODINO, MR. MARKEY, MR. HATCHER, MR. FROST, MR. BEVILL, MR. MINISH, MR. DYMALLY, MR. COATS, MR. EDGAR, MR. HOLLAND, MR. ROEMER, MR. WEISS, MR. DE LUGO, MR. BONKER, MR. MCKINNEY, MR. SUNIA, MR. RANGEL, MR. TAUKE, MR. ROYBAL, MR. AKAKA, MR. SAWYER, MR. LUNDINE, MR. MAVROULES, MR. MCCLOSKEY, MR. ARCHER, MR. ROSE, MRS. SCHROEDER, MR. FOGLIETTA, MR. KILDEE, MR. JAMES K. COYNE, MR. MCGRATH, MR. BLANCHARD, MR. DICKS, MR. ALBOSTA, MR. GILLIS W. LONG, MR. SANTINI, MR. TRAXLER, MRS. ROUKEMA, MR. MITCHELL OF NEW YORK, MR. DAVIS, MR. HERTEL OF MICHIGAN, MR. PARRIS, MR. SCHEUER, MR. WEAVER, MRS. SCHNEIDER, MR. GREGG, MR. DENARDIS, MR. CONTE, AND MR. MOAKLEY

To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.
June 14, 1982. Hearing held.
Sept. 10, 1982. Reported to Full Committee by Select Revenue Measures Subcommittee.
Sept. 15, 1982. H.R. 5573, as amended, was initially approved by a record vote of 20-3 with 7 votes being cast by proxy. Subsequently, the full committee was polled and agreed that the bill should be placed on the suspension calendar.
Sept. 17, 1982. Reported to House with amendment. H.Rept. 97-836.
Sept. 22, 1982. Passed House by a record vote of 323 yeas, 62 nays. (Brought up under suspension of the rules.)
Sept. 28, 1982. Ordered reported to Senate.
Oct. 1, 1982. Reported to Senate with amendments. S. Rept. 97-647.

H.R. 5575 **Feb. 23, 1982**

MR. WEISS, MR. STUDDS, AND MR. RICHMOND

To repeal the recently enacted elimination of child's insurance benefits under title II of the Social Security Act for postsecondary school students.

Feb. 25, 1982. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

Identical with

H.R. 5716 Mr. Shelby

H.R. 5576 **Feb. 23, 1982**

MR. WEISS, MR. HORTON, AND MR. RICHMOND

To amend title II of the Social Security Act to eliminate the recently enacted limitations on lump sum death benefits.

Mar. 1, 1982. Referred to Subcommittee on Social Security.

H.R. 5577 **Feb. 23, 1982**

MR. WEISS

To amend title II of the Social Security Act to extend to future beneficiaries the restoration of minimum benefits recently enacted for existing beneficiaries.

Mar. 1, 1982. Referred to Subcommittee on Social Security.

H.R. 5578 **Feb. 23, 1982**

MR. WEISS

To amend title II of the Social Security Act to restore from age 16 (as recently enacted) to age 18 the age of a child at which certain benefits under such title are terminated.

Mar. 1, 1982. Referred to Subcommittee on Social Security.

H.R. 5579 **Feb. 23, 1982**

MR. GIBBONS, MR. STARK, MR. EDWARDS OF CALIFORNIA, MR. DYMALLY, MR. MILLER OF CALIFORNIA, MR. MINETA, MR. GUARINI, MR. PATTERSON, MS. FIEDLER, MR. HAWKINS, AND MR. LANTOS

To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

(Also referred to Foreign Affairs and Energy and Commerce Committees.)

Mar. 1, 1982. Referred to Subcommittee on Trade.
May 24, 1982. Hearing held.
July 26, 1982. Hearing held.

H.R. 5587 **Feb. 24, 1982**

MR. CONABLE AND MR. BADHAM

To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of capital assets when the proceeds are reinvested in securities issued by domestic corporations.

H.R. 5588 **Feb. 24, 1982**

MR. CONABLE, MR. FASCELL, MR. PEPPER, MR. DAUB, MR. PORTER, MR. SIMON, MR. CONTE, MR. PANETTA, MR. SCHEUER, MR. SEIBERLING, AND MR. MARRIOTT

To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5589 **Feb. 24, 1982**

MR. WILLIAM J. COYNE AND MR. ANDERSON

To amend the Internal Revenue Code of 1954 to repeal the provision which permits Members of Congress to deduct living expenses without substantiation, and for other purposes.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5592 **Feb. 24, 1982**

MR. DORNAN OF CALIFORNIA

To amend the Internal Revenue Code of 1954 to require that Members of Congress substantiate the amounts they deduct as living expenses while away from home.

(Superseded by P.L. 97-248 (H.R. 6685).)

Identical with

H.R. 6199 Mr. Mazzoli

H.R. 5596 **Feb. 24, 1982**

MR. FRENZEL, MR. JONES OF OKLAHOMA, MR. CONABLE, MR. VANDER JAGT, MR. RAILSBACK, MR. GIBBONS, MR. HOLLAND, MR. PETRI, MR. WHITEHURST, MR. OXLEY, MR. STANTON OF OHIO, MR. PEASE, MR. HANCE, MR. MURPHY, MR. HATCHER, MR. FORSYTHE, MR. PORTER, MRS. MARTIN OF ILLINOIS, MR. HANSEN OF IDAHO, MR. BAFALIS, MR. JAMES K. COYNE, MR. TRAXLER, MR. FUQUA, MR. ERDAHL, MR. REGULA, MR. TAUKE, MRS. BOUQUARD, MR. MCKINNEY, MR. SMITH OF PENNSYLVANIA, MR. MOTTL, MR. LEWIS, MR. KINDNESS, MRS. FENWICK, MR. LEACH OF IOWA, MR. DECKARD, MR. NEAL, MR. DAUB, MR. HUCKABY AND MR. LANTOS

To provide for fairness and equity in international trade.

Mar. 3, 1982. Referred to Subcommittee on Trade.
July 26, 1982. Hearing held.

H.R. 5599 **Feb. 24, 1982**

MR. HOLLAND

To provide that recent amendments of section 1239 of the Internal Revenue Code of 1954 shall not apply to a disposition of property if a private letter ruling, issued before the enactment of the amendments, provided that such section would not apply to the disposition.

Mar. 31, 1982. Report requested from Department of the Treasury.

(See P.L. 97-448 (H.R. 6056) for related action.)

H.R. 5605 **Feb. 24, 1982**

MR. MCHUGH

To repeal the provisions added by the Black Lung Benefits Revenue Act of 1981 which relate to the tax treatment of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5606 — **Feb. 24, 1982**

MR. MINISH

To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5607 — **Feb. 24, 1982**

MR. MOAKLEY

To amend the Internal Revenue Code of 1954 to exclude from gross income up to $4,000 of interest on savings in the case of individual taxpayers.

H.R. 5612 — **Feb. 24, 1982**

MR. PAUL

To repeal the amendments enacted during 1981 with respect to the deduction of living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5613 — **Feb. 24, 1982**

MR. PEASE, MR. HEFTEL OF HAWAII, MR. NOWAK, MR. DWYER, MR. PETRI, MR. OBERSTAR, MR. VENTO, MRS. SCHNEIDER, MRS. BOUQUARD, MR. HANSEN OF IDAHO, MR. HUGHES, MR. WILSON, MR. HENDON, MR. BEVILL, MR. LEBOUTILLIER, MR. GOODLING, AND MR. WALGREN

To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

Mar. 3, 1982. Referred to Subcommittee on Social Security.

H.R. 5614 — **Feb. 24, 1982**

MR. RICHMOND, MR. JACOBS, MR. VENTO, MR. MURPHY, MR. BRODHEAD, MR. ALBOSTA, MR. EDWARDS OF CALIFORNIA, MR. FROST, MR. BONIOR OF MICHIGAN, MR. ROE, MR. SMITH OF PENNSYLVANIA, MR. LEWIS, MR. MOTTL, MR. DUNN, MR. IRELAND, MR. HERTEL OF MICHIGAN, MR. WILSON, MR. PANETTA, MR. FORD OF MICHIGAN, AND MR. TRAXLER

To provide for fair trade between the United States and Japan.

Mar. 1, 1982. Referred to Subcommittee on Trade.

H.R. 5615 — **Feb. 24, 1982**

MR. RUSSO, MR. FRANK, MR. BUTLER, MR. BAILEY OF PENNSYLVANIA, MR. PORTER, MR. HANSEN OF IDAHO, MR. GREGG, MR. KINDNESS, MR. FISH, MR. PASHAYAN, MR. EDWARDS OF ALABAMA, MRS. BOUQUARD, MR. LOWERY OF CALIFORNIA, MR. BEVILL, MR. RAHALL, MR. CAMPBELL, MR. TAUKE, AND MR. HOWARD

To repeal the tax on generation-shipping transfers.

H.R. 5616 — **Feb. 24, 1982**

MR. SCHULZE, MR. MOTTL, MR. EVANS OF GEORGIA, MR. GOODLING, MR. WILSON, MR. HOWARD, MR. NICHOLS, MR. BAILEY OF PENNSYLVANIA, AND MR. ATKINSON

To impose temporarily higher rates of duty on certain products of Japan.

Mar. 1, 1982. Referred to Subcommittee on Trade.

H.R. 5623 — **Feb. 25, 1982**

MR. APPLEGATE

To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981, must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

Mar. 1, 1982. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

H.R. 5624 — **Feb. 25, 1982**

MR. CARMAN

To amend the Internal Revenue Code of 1954 to allow taxpayers a deduction for certain postsecondary tuition expenses.

H.R. 5626 — **Feb. 25, 1982**

MR. CORCORAN

To amend the Internal Revenue Code of 1954 to repeal the provision in the credit for energy conservation expenditures which limits the credit to dwelling units completed before April 20, 1977.

H.R. 5629 **Feb. 25, 1982**

MR. OBERSTAR, MR. MITCHELL OF MARYLAND, MR. GIBBONS, MR. FAUNTROY, MR. GOODLING, MR. BEILENSON, MRS. SCHNEIDER, MR. ERDAHL, MR. CROCKETT, MR. WAXMAN, MR. VENTO, MR. BROWN OF CALIFORNIA, MR. JAMES K. COYNE, MR. BARNES, MR. SUNIA, AND MR. SIMON

To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5630 **Feb. 25, 1982**

MR. PICKLE AND MR. ARCHER

To make section 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.

(Supersedes H.R. 4881.)

Feb. 25, 1982. Referred to Subcommittee on Select Revenue Measures. Mar. 16, 1982. Hearing held.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5635 **Mar. 1, 1982**

MR. BAILEY OF PENNSYLVANIA, AND MR. NOWAK

To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-service members, and for other purposes.

Mar. 4, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 5636 **Mar. 1, 1982**

MR. BEDELL, MR. FORSYTHE, MR. BUTLER, MR. HUGHES, MR. MITCHELL OF MARYLAND, MR. CORCORAN, MR. WILLIAMS OF MONTANA, MR. TAUKE, MR. OTTINGER, MR. YOUNG OF ALASKA, MR. SIMON, AND MRS. BOUQUARD

To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5637 **Mar. 1, 1982**

MR. BIAGGI

To amend the Internal Revenue Code of 1954 to exclude $2,000 from the gross income of auxiliary policemen and volunteer firemen.

H.R. 5643 (See H.R. 5045 for identical bills.) **Mar. 1, 1982**

MR. FASCELL

To amend the Currency and Foreign Transactions Reporting Act to allow United States Customs officials to search for currency in the course of their presently authorized search for contraband articles.

(Also referred to Banking, Finance and Urban Affairs Committee.)

Mar. 3, 1982. Referred to Subcommittee on Trade.

H.R. 5647 **Mar. 1, 1982**

MR. HERTEL OF MICHIGAN, MR. VENTO, MR. MURPHY, MR. WEAVER, AND MR. DWYER

To amend the Internal Revenue Code of 1954 to allow a deduction for State and local utility taxes.

H.R. 5648 **Mar. 1, 1982**

MR. HERTEL OF MICHIGAN, MR. VENTO, MR. MURPHY, AND MR. FROST

To amend the Internal Revenue Code of 1954 to increase the amount of the credit for residential energy conservation expenditures.

H.R. 5654 **Mar. 1, 1982**

MR. YOUNG OF ALASKA

To amend title II of the Social Security Act to eliminate the restrictions on the lump-sum death payment which were enacted by the Omnibus Budget Reconciliation Act of 1981 and to restore the order of priority (for potential recipients of a lump-sum death payment) which existed before the enactment of the latter Act.

Mar. 4, 1982. Referred to Subcommittee on Social Security.

H.R. 5667 — **Mar. 2, 1982**

MR. DINGELL, MR. HILLIS, MR. BLANCHARD, MR. KILDEE, MR. ALBOSTA, MR. APPLEGATE, MR. BENJAMIN, MR. BRODHEAD, MR. CROCKETT, MR. ERTEL, MR. FORD OF MICHIGAN, MR. HERTEL OF MICHIGAN, MR. KINDNESS, MR. MITCHELL OF MARYLAND, MR. NOWAK, MR. OBERSTAR, MR. RAHALL, AND MR. YOUNG OF MISSOURI

To impose quotas on the importation of automobiles.

Mar. 8, 1982. Referred to Subcommittee on Trade.

H.R. 5670 — **Mar. 2, 1982**

MR. HUGHES

To amend the Internal Revenue Code of 1954 to allow certain individuals who have attained age 65 or who are disabled a refundable tax credit for property taxes paid by them on their principal residences or for a certain portion of the rent they pay on their principal residences.

H.R. 5672 — **Mar. 2, 1982**

MR. MOORE

To terminate the coverage of employees of Livingston Parish, Louisiana, under the old-age, survivors, and disability insurance program.

Mar. 4, 1982. Referred to Subcommittee on Social Security.

H.R. 5675 — **Mar. 2, 1982**

MR. O'BRIEN AND MR. DONNELLY

To amend section 2210(c) of the Omnibus Budget Reconciliation Act of 1981 to extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act must attend postsecondary schools in order to qualify under section 2210(c) for entitlement to such benefits, and for other purposes.

Mar. 5, 1982. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

H.R. 5677 — **Mar. 2, 1982**

MR. PANETTA, AND MR. ANDERSON

To amend the Internal Revenue Code of 1954 to treat as employees, for purposes of withholding and social security taxes, certain fishermen who comprise the operating crew of a boat if the operating crew normally consists of more than 5 individuals.

Mar. 4, 1982. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 5681 — **Mar. 2, 1982**

MR. ST GERMAIN, MR. BENJAMIN, MR. HERTEL OF MICHIGAN, MR. ERTEL, MR. MURPHY, MR. MITCHELL OF MARYLAND, MR. BRODHEAD, MR. RICHMOND, MR. HOYER, MR. BONIOR OF MICHIGAN, MR. DINGELL, MR. VENTO, MR. ROTH OF WISCONSIN, MR. JACOBS, MR. TRAXLER, MR. GRAY, MR. SIMON, MR. OBERSTAR, MR. STOKES, MR. CROCKETT, AND MR. YOUNG OF MISSOURI

To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5682 — **Mar. 2, 1982**

MR. SEIBERLING, MR. PETRI, MR. MITCHELL OF MARYLAND, MR. LUNDINE, AND MR. LAFALCE

To amend the Internal Revenue Code of 1954 to encourage increases in productivity by special tax treatment for certain employee bonuses which are determined on the basis of profits or cost savings.

H.R. 5683 — **Mar. 2, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 with respect to the treatment of business development companies.

H.R. 5684 — **Mar. 2, 1982**

MR. VENTO, MR. OBERSTAR, MR. ROSENTHAL, MR. OTTINGER, MR. MURPHY, MR. FAUNTROY, MR. FROST, MR. EDWARDS OF CALIFORNIA, MR. SCHUMER, MR. DUNCAN, MR. MITCHELL OF MARYLAND, MS. MIKULSKI, MR. MINETA, MR. DWYER, MR. PEPPER, MR. WEAVER, MR. BARNARD, MR. HOWARD, MR. HORTON, MS. OAKAR, MR. CORRADA, MR. LUNDINE, MR. WILLIAMS OF MONTANA, MR. ROE, AND MR. BINGHAM

To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

(See P.L. 97-455 (H.R. 7093) for related action.)

Mar. 5, 1982. Referred to Subcommittee on Social Security.

H.R. 5690 — **Mar. 2, 1982**

MR. STARK

To amend the Trade Act of 1974 to establish a service industries development program in the Office of the United States Trade Representative.

(Also referred to Foreign Affairs Committee.)

Mar. 16, 1982. Referred to Subcommittee on Trade.

H.R. 5696 — **Mar. 3, 1982**

MR. ASHBROOK

To amend the Internal Revenue Code of 1954 to provide individuals an income tax credit of up to $1,500 for each new American-made passenger automobile acquired by the taxpayer.

H.R. 5699 — **Mar. 3, 1982**

MR. BAILEY OF PENNSYLVANIA, MR. MOORE, AND MR. MATSUI

To amend the Internal Revenue Code of 1954 to clarify the provisions relating to exempt-interest dividends paid by regulated investment companies, and for other purposes.

H.R. 5700 — **Mar. 3, 1982**

MR. PICKLE AND MR. ARCHER

To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decision-making at all levels of adjudication, and for other purposes.

(Also referred to Judiciary Committee solely for consideration of such provisions of sections 12 and 13 of the bill as fall within the jurisdiction of that committee.)

(Superseded by H.R. 6181)

Mar. 4, 1982. Referred to Subcommittee on Social Security.
Mar. 16 & 17, 1982. Hearings held.
Apr. 22, 1982. Subcommittee on Social Security reported to the full Committee.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 5707 — **Mar. 3, 1982**

MR. GIBBONS, MR. FRENZEL, MR. BAFALIS, MR. FINDLEY, MR. SOLARZ, AND MR. PICKLE

(Embodied in H.R. 6867.)

To permit the importation of furs that are the product of the People's Republic of China.

Mar. 8, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
June 16, 1982. Informative report received from U.S. International Trade Commission.
June 29, 1982. Favorable with technical amendment report from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5714 — **Mar. 3, 1982**

MR. ST GERMAIN

To amend the Economic Recovery Tax Act of 1981 to repeal the special leasing provisions, to repeal the windfall profit tax royalty credit, the windfall profit tax exemptions, and the reduced windfall profit tax rate for newly discovered oil, to continue the treatment of certain telephone property of public utilities as 10-year property for purposes of the accelerated cost recovery system, and to amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expense.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5715 **Mar. 3, 1982**

MR. SCHUMER

To amend the Internal Revenue Code of 1954 to permit the tax-free rollover of partial distributions from qualified employer plans by increasing the limitations on the deduction for retirement savings.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5716 **(See H.R. 5575 for identical bills.)** **Mar. 3, 1982**

MR. SHELBY

To repeal the recently enacted elimination of child's insurance benefits under title II of the Social Security Act for postsecondary school students.

Mar. 8, 1982. Referred to Subcommittee on Social Security.
Mar. 11, 1982. Report requested from Department of Health and Human Services.
Apr. 29, 1982. Adverse report received from the Department of Health and Human Services.

H.R. 5718 **Mar. 3, 1982**

MR. STUDDS, MRS. SCHNEIDER, MR. EMERY, MR. FOGLIETTA, MR. FORSYTHE, MR. LENT, MR. FRANK, MR. DE LA GARZA, MR. SWIFT, MRS. SNOWE, MR. YOUNG OF ALASKA, MR. HUGHES, MR. JONES OF NORTH CAROLINA, MR. JEFFORDS, MR. LOWRY OF WASHINGTON, MR. AUCOIN, MR. GINGRICH, MR. DYSON, MR. MAVROULES, AND MR. DE LUGO

To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5719 **Mar. 3, 1982**

MR. HARKIN, MR. MITCHELL OF MARYLAND, MR. MURPHY, MR. BEDELL, MR. SEIBERLING, MR. WILLIAMS OF MONTANA, AND MR. OBERSTAR

To amend the Internal Revenue Code of 1954 to impose an excise tax on certain acquisitions of business entities.

May 6, 1982. Referred to Subcommittee on Select Revenue Measures.
May 24, 1982. Hearing held.

H.R. 5724 **Mar. 4, 1982**

MR. EVANS OF IOWA, MR. SKEEN, AND MR. NAPIER

To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to construct soil conservation terraces and to acquire and install certain drainage equipment to be used in connection with such terraces, and to provide additional tax incentives with respect to such equipment.

H.R. 5727 **Mar. 4, 1982**

MR. GAYDOS, MR. REGULA, MR. BENJAMIN, MR. MURTHA, MR. FARY, MR. MURPHY, MR. FORSYTHE, MR. MOLLOHAN, MR. WALKER, MR. RAHALL, MR. PORTER, MR. ZEFERETTI, MR. LEE, MR. FORD OF MICHIGAN, MR. BEVILL, MR. ROTH, MR. YATRON, MRS. MARTIN OF ILLINOIS, MR. MCEWEN, MR. WILSON, MR. FITHIAN, MR. LEWIS, MR. MOTTL, MR. ECKART, AND MR. HOWARD

To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

Mar. 9, 1982. Referred to Subcommittee on Trade.

H.R. 5729 **Mar. 4, 1982**

MR. GEPHARDT, MR. DUNCAN, MR. FAZIO, MR. COELHO, MR. FORSYTHE, MR. FROST, MR. SENSENBRENNER, MR. BAFALIS, MR. FRENZEL, MR. HUGHES, MRS. BOUQUARD, MR. WILLIAMS OF MONTANA, MR. PANETTA, MR. GLICKMAN, MR. ROEMER, MR. MCDONALD, MR. MARRIOTT, AND MR. WIRTH

To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

(Superseded by H.R. 6311.)

Mar. 9, 1982. Referred to Subcommittee on Select Revenue Measures.
June 11, 1982. Hearing held.

H.R. 5730 **Mar. 4, 1982**

MR. GEPHARDT

(Embodied in H.R. 6867.)

To apply duty-free treatment to triphenyl phosphate.

Mar. 9, 1982. Referred to Subcommittee on Trade.
May 14, 1982. Informative report from U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.
June 29, 1982. No objection with suggested amendment report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5732 (See H.R. 4356 for identical bills.) **Mar. 4, 1982**

MR. HOLLAND

To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries or sickness, and for other purposes.

Apr. 20, 1982. Referred to Subcommittee on Select Revenue Measures.
June 14, 1982. Hearing held.

(See P.L. 97-473 (H.R. 5470) for related action.)

H.R. 5740 **Mar. 4, 1982**

MR. PASHAYAN, MR. PEPPER, MR. CROCKETT, MR. DWYER, MR. FOGLIETTA, MR. GARCIA, MR. MITCHELL OF MARYLAND, MR. OTTINGER, MR. ROSENTHAL, MR. SCHEUER, MR. WALKER, MR. DAVIS, MR. MAVROULES, AND MR. OBERSTAR

To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5741 **Mar. 4, 1982**

MR. PETRI, MR. LAGOMARSINO, MR. BROYHILL, MR. ROTH, MR. ROEMER, MR. LEBOUTILLIER, MR. FRANK, MR. WOLPE, MR. GINGRICH, MR. GUNDERSON, MR. DAUB, MR. SENSENBRENNER, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5746 **Mar. 8, 1982**

MR. BROYHILL

To apply duty-free treatment to hosiery knitting machines.

(Superseded by H.R. 5839.)

Mar. 9, 1982. Referred to Subcommittee on Trade.

H.R. 5749 **Mar. 8, 1982**

MR. HUBBARD

To provide that the amendment made by the Economic Recovery Tax Act of 1981 with respect to the eligibility of replacement property acquired in a section 1031 or 1033 transaction for special farm valuation for estate tax purposes shall apply to estates of decedents dying after December 31, 1976.

H.R. 5751 **Mar. 8, 1982**

MR. SHUMWAY

To impose quotas on the importation of East German montan wax during 1982, 1983, and 1984.

Mar. 10, 1982. Referred to Subcommittee on Trade.

H.R. 5757 **Mar. 9, 1982**

MR. DAVIS

To amend title II of the Social Security Act to give recipients of disability insurance benefits a more effective and realistic opportunity to challenge actions taken to terminate such benefits, by expediting the appeals process and by extending the period for which such benefits are payable before their termination takes effect.

Mar. 15, 1982. Referred to Subcommittee on Social Security.

H.R. 5758 **Mar. 9, 1982**

MR. DE LUGO, MR. WON PAT, AND MR. SUNIA

To amend the Tariff Schedules of the United States with respect to the dutiable status of watches and watch movements from insular possessions of the United States.

(Embodied in H.R. 6867.)

Mar. 12, 1982. Referred to Subcommittee on Trade.
May 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
July 12, 1982. Favorable report from the U.S. Trade Representative.
Sept. 27, 1982. Informative report received from U.S. International Trade Commission.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5759 **Mar. 9, 1982**

MR. EMERY, MR. FORSYTHE, MR. WYDEN, MR. STUMP, MR. RUDD, MR. FRENZEL, AND MR. FORD OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide a limited exclusion from gross income for per diem received by certain State legislators ineligible for the special deduction with respect to living expenses.

H.R. 5763 **Mar. 9, 1982**

MR. GIBBONS

To amend the Internal Revenue Code of 1954 to modernize the base on which the tax on large cigars is imposed.

H.R. 5764 **Mar. 9, 1982**

MR. GUARINI

Relating to the tariff treatment of dolls and certain other toy figures.

(Embodied in H.R. 6867.)

Mar. 15, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
July 20, 1982. Adverse report received from Department of Commerce.
July 30, 1982. Informative report from U.S. International Trade Commission.
Aug. 17, 1982. Voluntary adverse report from U.S. Trade Representative.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5767 **Mar. 9, 1982**

MR. JACOBS

To amend the Internal Revenue Code of 1954 to eliminate the individual income tax reductions which take effect in 1983, and to exclude from gross income interest on certain low-interest residential mortgages and new motor vehicle loans.

H.R. 5768 **Mar. 9, 1982**

MR. JACOBS

To amend the Internal Revenue Code of 1954 to increase the Federal excise tax on distilled spirits and to provide that the revenues from the additional tax shall be deposited in the Federal Hospital Insurance Trust Fund under the Social Security Act.

Mar. 12, 1982. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 5769 **Mar. 9, 1982**

MR. LAGOMARSINO, MR. CRAIG, MR. PORTER, MR. FISH, MR. SOLOMON, MR. FORSYTHE, MR. KILDEE, MR. KOGOVSEK, MR. LEBOUTILLIER, MR. WON PAT, MR. LOTT, MR. ANNUNZIO, MR. DUNCAN OF TENNESSEE, MR. DE LUGO, MRS. BOUQUARD, MR. LOWERY OF CALIFORNIA, MR. BURGENER, MR. GINGRICH, MR. EVANS OF DELAWARE, MR. RALPH M. HALL, MR. WHITTAKER, MR. EDWARDS OF OKLAHOMA, MR. JAMES K. COYNE, MR. WYDEN, MR. WOLF, MR. HORTON, MR. OTTINGER, MR. ROEMER, MR. WINN, MR. DAN DANIEL, MR. EMERSON, MR. ROTH OF WISCONSIN, MR. FRANK, MR. DREIER, MR. EVANS OF GEORGIA, MR. HARTNETT, MR. COURTER, MR. BROWN OF COLORADO, MR. SKEEN, MR. PARRIS, MR. SILJANDER, MR. GREGG, MR. JOHNSTON, MS. FIEDLER, MR. SMITH OF ALABAMA, AND MR. ALBOSTA

To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5777 **Mar. 9, 1982**

MR. SNYDER

To amend the Tariff Act of 1930 to exempt from duties equipments and repairs to certain vessels, and for other purposes.

Mar. 11, 1982. Referred to Subcommittee on Trade.
Aug. 4, 1982. Report requested from U.S. International Trade Commission.
Sept. 1, 1982. Informative report received from U.S. International Trade Commission.

H.R. 5779 **(See H.R. 4653 for identical bills.)** **Mar. 9, 1982**

MR. SOLOMON

To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5781 **Mar. 9, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to permit the tax-free rollover of certain benefits received by law enforcement officers on separation from service by increasing the limitations on the deduction for retirement savings.

(Superseded by H.R. 6721.)

H.R. 5782 **Mar. 9, 1982**

MR. STARK, MRS. SCHROEDER, AND MR. HENDON

To prohibit imports from Iran until the Government of Iran ceases its persecution of the Bahais in Iran.

Mar. 12, 1982. Referred to Subcommittee on Trade.
Aug. 20, 1982. Voluntary adverse report from Department of State.

H.R. 5786 **Mar. 10, 1982**

MR. AUCOIN, MR. WYDEN, MR. EMERY, MR. FORSYTHE, MR. HYDE, MR. CORCORAN, MR. STOKES, MR. GIBBONS, MR. WEISS, MR. JOHN L. BURTON, MR. FRENZEL, AND MR. EDGAR

To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

Mar. 15, 1982. Referred to Subcommittee on Trade.
Mar. 19, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 17, 26, 1982. Hearings held.
June 21, 1982. Informative report received from U.S. International Trade Commission.
July 15, 1982. Adverse report from the U.S. Trade Representative.

H.R. 5790 **Mar. 10, 1982**

MR. DE LA GARZA

To provide for the temporary duty-free treatment of imported fresh cantaloupes during limited periods in each year, and for other purposes.

(Embodied in H.R. 6867.)

Mar. 16, 1982. Referred to Subcommittee on Trade.
Mar. 19, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, Agriculture, the U.S. International Trade Commission, and the U.S. Trade Representative.
May 24, 1982. Informative report received from the U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.
Aug. 25, 1982. Department of Labor defers to Department of Agriculture.
Sept. 2, 1982. Adverse report received from Department of Agriculture.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5791 **Mar. 10, 1982**

MR. FORD OF TENNESSEE AND MR. CONYERS

To provide States and local governments administering the title XX social services program, the low-income energy assistance program, and the aid to families with dependent children program with adequate funding and program flexibility to accomplish the objectives of these programs.

(Also referred to Energy and Commerce Committee.)

Mar. 15, 1982. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.

H.R. 5793 **Mar. 10, 1982**

MR. HOWARD

To amend the Federal Election Campaign Act of 1971 to impose additional contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

(Also referred to House Administration Committee.)

H.R. 5796 **(See H.R. 2899 for identical bills.)** **Mar. 10, 1982**

MR. MINISH

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 5797 **Mar. 10, 1982**

MR. NOWAK, MR. YATRON, AND MR. WEAVER

To amend the Internal Revenue Code of 1954 to exclude from gross income certain interest received or accrued on a mortgage loan made after February 28, 1982, and before January 1, 1984, to a first-time home buyer and to provide a credit against income tax for first-time home buyers for the purchase of a home during such period.

H.R. 5800 **Mar. 10, 1982**

MR. SAWYER, MR. JONES OF NORTH CAROLINA, MR. STOKES, MR. PATMAN, MR. SENSENBRENNER, MR. FORSYTHE, MR. MCEWEN, MR. ROE, MR. RAHALL, MR. ANNUNZIO, MR. DANIEL B. CRANE, MR. RAILSBACK, MR. BUTLER, MR. HERTEL OF MICHIGAN, MR. HAGEDORN, MR. GINGRICH, MR. FRANK, MR. HARTNETT, MR. HILER, MR. SMITH OF OREGON, MR. SUNIA, MR. SOLOMON, MR. WOLPE, MRS. SCHNEIDER, MR. ROBERTS OF KANSAS, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5801 **Mar. 10, 1982**

MR. SCHEUER

To remove the column 1 rate of duty and fix the column 2 rate of duty on certain small toy and novelty items.

Mar. 15, 1982. Referred to Subcommittee on Trade.

Identical with
H.R. 5838 Mr. Brodhead

H.R. 5803 **Mar. 10, 1982**

MR. STARK AND MR. BIAGGI

To amend the Internal Revenue Code of 1954 to impose a tax on bullets capable of penetrating body armor.

H.R. 5805 **(See H.R. 5324 for identical bills.)** **Mar. 11, 1982**

MR. ALBOSTA

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5808 **Mar. 11, 1982**

MR. BRODHEAD

To amend the Internal Revenue Code of 1954 to provide that certain elderly individuals will not be required to make payments of estimated tax.

H.R. 5809 **(See H.R. 5324 for identical bills.)** **Mar. 11, 1982**

MR. CLAUSEN

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5811 **Mar. 11, 1982**

MR. DOWNEY AND MR. FRENZEL

(Embodied in H.R. 6867.)

To reduce the tariff on caffeine.

Mar. 15, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
June 16, 1982. Informative report received from U.S. International Trade Commission.
July 20, 1982. Opposed as drafted report received from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5812 **Mar. 11, 1982**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor-short industries.

H.R. 5814 **Mar. 11, 1982**

MR. EVANS OF IOWA, MR. NAPIER, MR. SKEEN, AND MR. EMERSON

To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to purchase soil conservation tillage equipment, and to provide additional tax incentives with respect to such equipment.

H.R. 5821 **(See H.R. 5324 for identical bills.)** **Mar. 11, 1982**

MR. PANETTA

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5823 **Mar. 11, 1982**

MR. ROSTENKOWSKI

To suspend until the close of June 30, 1986, the duty on certain bicycle parts.

(Embodied in H.R. 6867.)

Mar. 15, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
June 16, 1982. Informative report received from U.S. International Trade Commission.
July 21, 1982. No objection report from Department of Commerce.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 5829 **Mar. 15, 1982**

MR. CONABLE

To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.

May 18, 1982. Hearing held.

H.R. 5836 **Mar. 16, 1982**

MR. ROSTENKOWSKI

To make miscellaneous changes in the tax laws, and for other purposes.

Mar. 19, 1982. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

(See P.L. 97-248 (H.R. 4961) for related action.)

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 5838 **(See H.R. 5801 for identical bills.)** **Mar. 16, 1982**

MR. BRODHEAD

To remove the column 1 rate of duty and fix the column 2 rate of duty on certain small toy and novelty items.

Mar. 18, 1982. Referred to Subcommittee on Trade.

H.R. 5839 **Mar. 16, 1982**

MR. BROYHILL, AND MR. JOHNSTON

To apply duty-free treatment to hosiery knitting machines.

(Embodied in H.R. 6867.)

(Supersedes H.R. 5746.)

Mar. 19, 1982. Referred to Subcommittee on Trade.
May 26, 1982. Informative report received from U.S. International Trade Commission.
May 17, 26, 1982. Hearings held.
June 29, 1982. No objection with suggested amendment report received from Department of Commerce.

H.R. 5843 **Mar. 16, 1982**

MR. GIBBONS

To recapture overall foreign losses in termination cases.

H.R. 5845 **Mar. 16, 1982**

MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to exempt conventions, et cetera, held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

Mar. 19, 1982. Referred to Subcommittee on Select Revenue Measures.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 5848 **Mar. 16, 1982**

MR. PANETTA, MR. MURPHY, MR. FOGLIETTA, MR. FAUNTROY, MR. CLAY, MR. FORSYTHE, MR. HORTON, MR. SUNIA, MR. ROE, MRS. CHISHOLM, MR. HUGHES, MR. MATSUI, MR. MAVROULES, MR. SCHUMER, MR. MITCHELL OF MARYLAND, MR. DYMALLY, MR. EDGAR, MS. FERRARO, MR. OTTINGER, AND MR. FROST

To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

Mar. 19, 1982. Referred to Subcommittee on Social Security.

H.R. 5855 **Mar. 16, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to deny deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

May 6, 1982. Referred to Subcommittee on Select Revenue Measures.
May 24, 1982. Hearing held.

H.R. 5860 **Mar. 17, 1982**

MR. BEREUTER, MR. MCEWEN, MR. BEILENSON, MR. RICHMOND, MR. BENEDICT, MR. BEVILL, MR. DERWINSKI, MR. FAZIO, MRS. SCHROEDER, MR. ENGLISH, AND MR. WORTLEY

To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

Mar. 22, 1982. Referred to Subcommittee on Trade.

H.R. 5861 **Mar. 17, 1982**

MR. BRODHEAD AND MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 with respect to the treatment of certain campaign committees.

H.R. 5863 **Mar. 17, 1982**

MR. ECKART

To amend the Internal Revenue Code of 1954 to provide employers a nonrefundable tax credit for hiring unemployed auto workers and to provide unemployed auto workers a refundable tax credit for retraining expenses.

H.R. 5865 — **Mar. 17, 1982**

MR. GRADISON, MR. BRODHEAD, MR. PHILIP M. CRANE, MR. MAVROULES, AND MR. BAFALIS

To amend the Internal Revenue Code of 1954 to treat barter exchanges as third-party recordkeepers for purposes of the special procedures applicable to third-party summonses.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5867 — **Mar. 17, 1982**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes and to assist in the administration of the tax law with respect to payments for personal services.

Mar. 26, 1982. Referred to Subcommittee on Select Revenue Measures.
June 11, 1982. Hearing held.

H.R. 5868 — **Mar. 17, 1982**

MR. HANCE, MR. MOORE, MR. HEFTEL OF HAWAII, MR. ARCHER, MR. JACOBS, MR. DUNCAN OF TENNESSEE, MR. BAILEY OF PENNSYLVANIA, MR. BAFALIS, MR. PHILIP M. CRANE, MR. FOWLER, MR. FRENZEL, MR. GIBBONS, MR. MATSUI, MR. PEASE, MR. BADHAM, MR. BARNARD, MR. BEREUTER, MR. BOWEN, MR. CHENEY, MR. COELHO, MR. DASCHLE, MR. FAZIO, MR. FIELDS, MR. GINGRICH, MR. GLICKMAN, MR. GREGG, MR. GRISHAM, MR. HAGEDORN, MR. HARTNETT, MR. HILER, MR. JONES OF NORTH CAROLINA, MR. KINDNESS, MR. LENT, MR. LOEFFLER, MR. MARRIOTT, MR. MCCLOSKEY, MR. MCEWEN, MR. PANETTA, MR. ROBERTS OF SOUTH DAKOTA, MR. SMITH OF OREGON, MR. STENHOLM, MR. TAUKE, MR. WHITEHURST, MR. WHITLEY, MR. YOUNG OF ALASKA, MR. ANTHONY, MR. VANDER JAGT, MR. WALGREN, MR. PICKLE, MR. JENKINS, MR. DAUB, MR. LEATH OF TEXAS, MR. SHUMWAY, MR. NICHOLS, MR. BLILEY, MR. BROWN OF COLORADO, MR. ROBERT W. DANIEL, JR., MR. PATMAN, MR. JOHNSTON, MR. BEVILL, MR. AKAKA, MR. DUNN, MR. LAGOMARSINO, MR. HUTTO, MR. CHAPPIE, MR. FORSYTHE, MR. LOWERY OF CALIFORNIA, MR. PARRIS, MR. GRADISON, MR. DANNEMEYER, MR. BARNES, MR. HUGHES, MR. MILLER OF CALIFORNIA, MRS. MARTIN OF ILLINOIS, MR. STUMP, MRS. SCHROEDER, MR. SUNIA, MR. SOLOMON, MR. FISH, MR. LAFALCE, MR. LIVINGSTON, MR. SILJANDER, MR. IRELAND, MR. NEAL, MR. RITTER, MR. BENEDICT, AND MR. COATS

To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5871 — **Mar. 17, 1982**

MR. MATSUI

To amend the Social Security Act with respect to the timing of Federal payments to States under their AFDC, medicaid, and title XX programs.

(Also referred to Energy and Commerce Committee.)

Mar. 23, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.

H.R. 5884 — **Mar. 18, 1982**

MR. BROYHILL, AND MR. JOHNSTON

To apply duty-free treatment to machines specifically designed for stretch or heat-set texturing of continuous filament man-made fibers.

(Embodied in H.R. 6867.)

Mar. 23, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
June 29, 1982. No objection with suggested amendment report received from Department of Commerce.
July 14, 1982. Informative report received from U.S. International Trade Commission.

H.R. 5886 — **Mar. 18, 1982**

MR. BURGENER, MR. BADHAM, MR. BUTLER, MR. FORSYTHE, MR. KINDNESS, MR. PETRI, MR. RUDD, MR. TRIBLE, MR. JAMES K. COYNE, AND MR. MADIGAN

To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

Mar. 22, 1982. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 5891 — **Mar. 18, 1982**

MR. GIBBONS

To reduce temporarily the duty on certain hospital and surgical apparel.

(Embodied in H.R. 6867.)

Mar. 23, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
July 1, 1982. Informative report received from U.S. International Trade Commission.
July 20, 1982. Adverse report from Department of Commerce.

H.R. 5893 (See H.R. 2101 for identical bills.) **Mar. 18, 1982**

MRS. KENNELLY

To amend title XVIII of the Social Security Act with respect to determining the amount of payment for certain drugs under the medicare program.

(Also referred to Energy and Commerce Committee.)

Mar. 22, 1982. Referred to Subcommittee on Health.

H.R. 5897 **Mar. 18, 1982**

MR. MATSUI, MR. BARNARD, MR. BONKER, MR. BRINKLEY, MR. CAMPBELL, MR. CHAPPELL, MR. CHAPPIE, MR. DE LA GARZA, MR. DERRICK, MR. DERWINSKI, MR. ERLENBORN, MR. EVANS OF GEORGIA, MR. FAZIO, MR. FOWLER, MR. FUQUA, MR. GIBBONS, MR. GINGRICH, MR. GINN, MR. HARTNETT, MR. HATCHER, MR. HEFNER, MR. HUTTO, MR. JENKINS, MR. LANTOS, MR. MARRIOTT, MR. MITCHELL OF MARYLAND, MR. MURPHY, MR. NAPIER, MR. NELSON, MR. ROSE, MR. SUNIA, MR. WHITLEY, MR. WILSON, AND MR. ZABLOCKI

To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

(Also referred to Public Works and Transportation, and Merchant Marine and Fisheries Committees.)

H.R. 5900 **Mar. 18, 1982**

MR. MICHEL, MR. WRIGHT, MR. ZABLOCKI, MR. BROOMFIELD, MR. LAGOMARSINO, MR. BARNES, MR. GILMAN, MR. CONABLE, MR. GIBBONS, MR. VANDER JAGT, MR. FRENZEL, MR. KEMP, MR. CLINGER, MRS. HOLT, MR. MCCLORY, MR. FISH, MR. STANTON OF OHIO, MR. PORTER, MR. LEE, MR. MADIGAN, MR. DAUB, MR. MCKINNEY, MR. EDWARDS OF OKLAHOMA, MR. RHODES, MR. LOWERY OF CALIFORNIA, MR. REGULA, MR. LUNGREN, MR. WHITTAKER, MR. BLILEY, MR. CHENEY, MR. CLAUSEN, MR. CORRADA, MR. DERWINSKI, MR. DOUGHERTY, MR. FASCELL, MR. FIELDS, MR. FORSYTHE, MR. MITCHELL OF NEW YORK, MR. PRITCHARD, MR. WEBER OF OHIO, MR. WHITEHURST, MR. WILSON, MR. BADHAM, MR. MCCOLLUM, MRS. FENWICK, MR. GREGG, MR. HYDE, AND MR. JAMES K. COYNE

To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

(Also referred to Foreign Affairs Committee.)

Mar. 17, 1982. Presidential Message.
Mar. 24, 1982. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.
Mar. 17, 23, 24, & 25, 1982. Hearings held.
Apr. 15, 1982. Report requested from the U.S. International Trade Commission.
May 11, 1982. Subcommittee on Trade reported to the full Committee.
July 14, 1982. H.R. 6755 was referred to Foreign Affairs Committee embodying provisions solely within jurisdiction of the Foreign Affairs Committee.
July 15, 1982. Foreign Affairs Committee ordered bill reported.
July 26, 1982. Foreign Affairs Committee reported bill. H.Rept. 97-665, part 1.
July 26, 1982. Foreign Affairs Committee reported H.R. 6755 to the House. H.Rept. 97-666.
Dec. 9, 1982. H.R. 7397 introduced, embodying provisions solely within the jurisdiction of the Committee on Ways and Means.

(See H.R. 7397 for further action.)

H.R. 5903 **Mar. 18, 1982**

MR. ROYBAL

To amend title II of the Social Security Act to extend gratuitous wage credits to individuals who served in the United States Cadet Nurse Corps during World War II, and for other purposes.

Mar. 23, 1982. Referred to Subcommittee on Social Security.

H.R. 5904 **Mar. 18, 1982**

MRS. SCHROEDER, MR. CHAPPIE, MRS. CHISHOLM, MR. CONYERS, MR. FASCELL, MR. GEPHARDT, MR. LEACH OF IOWA, MR. LEHMAN, MR. MATSUI, MR. MITCHELL OF MARYLAND, MR. OTTINGER, MR. PEASE, MR. STARK, MR. FAZIO, AND MR. STOKES

To encourage States to provide unemployment benefits to certain partially unemployed workers.

Mar. 24, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.
July 14, 1982. Voluntary adverse report received from Department of Labor.

(Superseded by P.L. 97-248 (H.R. 4961.)

H.R. 5905 **Mar. 18, 1982**

MR. SHUMWAY

To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional 10 percent investment tax credit.

H.R. 5907 **Mar. 18, 1982**

MR. TRIBLE

To amend the Internal Revenue Code of 1954 to provide an income tax credit to individuals for maintaining a household for older dependents.

H.R. 5911 **Mar. 22, 1982**

MR. STARK, MR. GLICKMAN, MR. PEPPER, MR. MATSUI, MR. SMITH OF PENNSYLVANIA, MR. ROSENTHAL, MR. HANSEN OF IDAHO, MR. FORSYTHE, MR. FAZIO, MR. HORTON, MR. EDWARDS OF CALIFORNIA, MR. FOGLIETTA, MR. EDGAR, MR. LEHMAN, MR. DOUGHERTY, MR. COURTER, MR. KILDEE, MR. HUTTO, MR. TAYLOR, MR. FASCELL, MR. KINDNESS, MR. MINETA, MR. GEJDENSON, MR. DICKINSON, MR. BLANCHARD, MR. ENGLISH, MR. HUGHES, MR. COELHO, MR. BAILEY OF PENNSYLVANIA, MR. STANGELAND, MR. KAZEN, MR. OBERSTAR, MR. BENEDICT, MR. DENARDIS, MR. FISH, MR. WYDEN, MR. PICKLE, MR. TAUKE, MR. DOWNEY, MR. GINGRICH, MR. GUARINI, MR. RICHMOND, MR. MARTIN OF NEW YORK, MR. FAUNTROY, MR. FRANK, MR. EVANS OF GEORGIA, MR. LAFALCE, MR. WEISS, MR. DIXON, MR. ALBOSTA, MS. OAKAR, MR. GRAY, MS. FERRARO, MR. DWYER, MR. PANETTA, MR. VENTO, MR. CORRADA, MRS. BOUQUARD, MR. BROWN OF CALIFORNIA, MS. MIKULSKI, MR. SCHUMER, MR. WEAVER, MR. BAFALIS, MR. WILLIAMS OF MONTANA, MR. LANTOS, MR. ROE, MRS. COLLINS OF ILLINOIS, MR. MCKINNEY, MR. WALGREN, MR. HANCE, AND MR. ROBINSON

To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

Mar. 25, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Mar. 25, & Apr. 21, 22, 1982. Hearings held.

(Superseded by P.L. 97-248 (H.R. 4961.)

Identical with

H.R. 6935 Mr. Robinson

11-054 O - 83 - 23

H.R. 5920 **Mar. 22, 1982**

MR. WEBER OF OHIO, MR. DAUB, MR. SENSENBRENNER, MR. LENT, MR. FIELDS, MR. ROBERTS OF SOUTH DAKOTA, MR. BEVILL, MR. PORTER, MR. GOODLING, MR. NICHOLS, MR. PARRIS, MR. HANSEN OF IDAHO, MR. GOLDWATER OF CALIFORNIA, MR. HILER, MR. OXLEY, MR. NAPIER, MR. WEAVER, MR. LEWIS, MR. COATS, MR. MCCLORY, MR. WOLF, MR. LEBOUTILLIER, MR. GREGG, MR. GINGRICH, MR. STANGELAND, MR. YATRON, MR. GUNDERSON, MR. CRAIG, MR. JAMES K. COYNE, MR. ROBERTS OF KANSAS, MR. DAN DANIEL, MR. DANNEMEYER, MR. FORSYTHE, MR. WALKER, MR. MOLLOHAN, MR. EVANS OF GEORGIA, MR. BURGENER, MR. SOLOMON, MR. SMITH OF OREGON, MR. STATON OF WEST VIRGINIA, MR. SILJANDER, MR. LAGOMARSINO, MRS. MARTIN OF ILLINOIS, MR. SKEEN, MR. TAUKE, MR. MORRISON, MR. EVANS OF INDIANA, MR. COURTER, MR. CAMPBELL, MR. GLICKMAN, MR. HUCKABY, MR. BEDELL, MR. MCDADE, MR. WILSON, MR. HUGHES, MR. HORTON, MR. BENEDICT, MR. JOHNSTON OF NORTH CAROLINA, MR. JEFFRIES, MR. YOUNG OF ALASKA, MR. HILLIS, MRS. SMITH OF NEBRASKA, MR. JACOBS, MR. RAHALL, MR. PAUL, MR. MCEWEN, MR. BAILEY OF PENNSYLVANIA, MR. COUGHLIN, MR. PETRI, MR. HANSEN OF UTAH, MR. GINN, MR. RUDD, MR. HARTNETT, MR. SHARP, MR. BADHAM, MR. SANTINI, MR. SMITH OF ALABAMA, MR. ROEMER, MR. ROGERS, MR. PHILIP M. CRANE, MR. MCGRATH, MR. BROWN OF COLORADO, MR. WINN, MRS. HOLT, MR. WORTLEY, MR. LUNGREN, MR. ENGLISH, MR. DERWINSKI, MR. MURPHY, MR. MCDONALD, MR. IRELAND, MR. BARNARD, MR. MCCOLLUM, MR. DECKARD, MR. GAYDOS, MR. ROE, MR. NELLIGAN, MR. MCKINNEY, AND MR. RITTER

To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

Mar. 25, 1982. Referred to Subcommittee on Social Security.

H.R. 5924 **Mar. 23, 1982**

MR. DENARDIS, MR. WEBER OF OHIO, MR. BENNETT, MRS. CHISHOLM, MR. LAGOMARSINO, MR. GINGRICH, MR. WOLF, MR. NAPIER, MR. DYSON, MR. JEFFRIES, MR. DAUB, MRS. HOLT, MR. DOUGHERTY, MR. LEE, MR. LEBOUTILLIER, MR. MCCLORY, MR. MCKINNEY, MR. EDWARDS OF OKLAHOMA, MR. SUNIA, MRS. BOUQUARD, MR. FRANK, MR. MITCHELL OF MARYLAND, MR. BAFALIS, MR. HILER, MR. GUNDERSON, MR. ROBERTS OF SOUTH DAKOTA, MR. SOLOMON, MR. NEAL, MR. BEREUTER, MR. SIMON, MR. TAUKE, AND MR. MARRIOTT

To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5925 **Mar. 23, 1982**

MR. GRADISON, AND MR. BETHUNE

To amend the Federal Financing Bank Act of 1973 to require the receipts and disbursements of the Federal Financing Bank to be included in the totals of the budget of the United States Government, to assign the impact of such inclusion to certain Federal agencies, and to limit certain financing of Federal agencies.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 5926 **Mar. 23, 1982**

MR. GRISHAM

To amend the Internal Revenue Code of 1954 to provide tax-saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 5927 **Mar. 23, 1982**

MR. JOHNSTON OF NORTH CAROLINA

To provide duty-free treatment with respect to certain industrial safety equipment.

Mar. 25, 1982. Referred to Subcommittee on Trade.

H.R. 5929 **Mar. 23, 1982**

MR. MCGRATH AND MR. MOLINARI

To extend by five months (through September 1982) the period prior to which an individual must have been in full-time attendance at a post-secondary school, college, or university in order to continue to receive child's insurance benefits, as a student, under the old-age, survivors, and disability insurance program.

Mar. 25, 1982. Referred to Subcommittee on Social Security.

H.R. 5934 **Mar. 23, 1982**

MR. WAMPLER

To delay for two months (until October 1, 1982) the effective date of the recently-enacted amendments to title II of the Social Security Act which generally eliminate child's insurance benefits in the case of children over age 18 who are in college; and to extend (through September 1982) the period within which a child must have been already enrolled at the college level in order to fall within the special exception permitting continued payment of such benefits.

Mar. 26, 1982. Referred to Subcommittee on Social Security.

H.R. 5942 **Mar. 24, 1982**

MR. DENARDIS

To permit amounts in State unemployment compensation trust funds to be used for purposes of encouraging employment through payments to employers.

Mar. 30, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 5944 **Mar. 24, 1982**

MR. DOWNEY, MR. DUNCAN OF TENNESSEE, MR. AUCOIN, MR. DASCHLE, MR. BONER OF TENNESSEE, MR. KOGOVSEK, MR. GEPHARDT, MR. EVANS OF DELAWARE, MR. ALBOSTA, MR. DICKS, MR. PATMAN, MR. ROUSSELOT, MR. BOWEN, MR. HOWARD, MR. BAFALIS, MR. SYNAR, MR. HARKIN, MR. CRAIG, MR. BARNES, MR. QUILLEN, MR. MCGRATH, MR. SABO, MR. D'AMOURS, MR. FROST, MR. PARRIS, MR. YATRON, MR. MILLER OF CALIFORNIA, MR. STANGELAND, MR. GUARINI, MR. EMERY, MR. PERKINS, MR. FRANK, MR. FORSYTHE, MR. SMITH OF NEW JERSEY, MR. SENSENBRENNER, MR. MCEWEN, MR. SEIBERLING, MR. WOLPE, MR. WINN, MR. LENT, MR. STUDDS, MR. RAHALL, MR. DWYER, MR. MOFFETT, MR. GINGRICH, MR. KRAMER, MR. COELHO, MR. VENTO, MR. FAZIO, MR. BLANCHARD, MR. ROE, MR. WEAVER, MR. ROBERTS OF SOUTH DAKOTA, MR. WHITLEY, MR. LOWRY OF WASHINGTON, MR. LAFALCE, MR. HERTEL OF MICHIGAN, AND MR. SKELTON

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

(Superseded by H.R. 6740.)

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with

H.R. 5962 Mr. Downey

H.R. 5945 **Mar. 24, 1982**

MR. ERTEL, AND MR. DAVIS

To rescind the tax benefits enacted for Members of Congress during 1981, to amend the Rules of the House of Representatives to restore the former limitations on outside earned income, and to establish a commission to review and make recommendations regarding the pay and benefits of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5946 **Mar. 24, 1982**

MR. EVANS OF INDIANA

To amend the Internal Revenue Code of 1954 to exclude from gross income certain interest received or accrued on a mortgage loan made after February 28, 1982, and before January 1, 1984, to a first-time home buyer and to provide a credit against income tax for first-time home buyers for the purchase of a home during such period.

H.R. 5947 **Mar. 24, 1982**

MS. FERRARO

To provide for the duty-free entry of perfumes, colognes, and toilet waters imported for use as samples.

Mar. 26, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
July 20, 1982. Adverse report from Department of Commerce.
July 22, 1982. Informative report received from U.S. International Trade Commission.

H.R. 5948 **Mar. 24, 1982**

MR. JENKINS, MR. MARTIN OF NORTH CAROLINA, MR. HOWARD, MR. BAFALIS, MR. FRANK, MR. MORRISON, MR. SMITH OF NEW JERSEY, MR. RAHALL, MR. GINGRICH, MR. PATMAN, MR. WOLPE, MR. STANGELAND, MR. DERRICK, MR. ROBERTS OF SOUTH DAKOTA, MR. NELLIGAN, AND MR. BARNES

To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 5951 **Mar. 24, 1982**

MR. LOWRY OF WASHINGTON, AND MR. HERTEL OF MICHIGAN

To amend the Internal Revenue Code of 1954 to repeal the provision which allows Members of Congress to deduct living expenses without substantiating those expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5953 **Mar. 24, 1982**

MR. MITCHELL OF MARYLAND

To amend the Small Business Act.

H.R. 5957 **Mar. 24, 1982**

MR. WILLIAMS OF MONTANA, MR. PEPPER, MR. FORD OF MICHIGAN, MR. ROSENTHAL, MR. DE LA GARZA, MR. CORRADA, MR. KILDEE, MR. SMITH OF PENNSYLVANIA, MR. NEAL, MR. DWYER, MR. CROCKETT, MR. KOGOVSEK, MR. SOLARZ, AND MR. GRAY

To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

Mar. 30, 1982. Referred to Subcommittee on Social Security.

H.R. 5958 **(See H.R. 5324 for identical bills.)** **Mar. 25, 1982**

MR. ANDERSON

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5959 **Mar. 25, 1982**

MR. PICKLE, MRS. HOLT, MR. ANNUNZIO, MR. EVANS OF GEORGIA, MR. WILSON, MR. WINN, MR. SUNIA, MR. DE LA GARZA, MR. PERKINS, MR. DYSON, MR. PATMAN, MR. WON PAT, MR. GUNDERSON, MR. RAILSBACK, MR. SIMON, AND MR. BAILEY OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 5960 **Mar. 25, 1982**

MR. WYLIE

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to certain mortgage subsidy bonds, and to provide tax credit for first time home buyers for the purchase of a home.

H.R. 5962 **(See H.R. 5944 for identical bills.)** **Mar. 25, 1982**

MR. DOWNEY, MR. DUNCAN OF TENNESSEE, MR. DASCHLE, MR. BONER OF TENNESSEE, MR. AUCOIN, MR. KOGOVSEK, MR. GEPHARDT, AND MR. EVANS OF DELAWARE

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 5965 **Mar. 25, 1982**

MR. GILMAN

To amend the Internal Revenue Code of 1954 to make the credit for dependent care expenses a refundable credit and to allow an additional investment tax credit for dependent care center property.

H.R. 5966 **Mar. 25, 1982**

MR. MITCHELL OF NEW YORK

To amend the Social Security Act to provide for a more fair and equitable computation of prevailing charge levels for medical services.

(Also referred to Energy and Commerce Committee.)

Mar. 30, 1982. Referred to Subcommittee on Health.

H.R. 5969 **Mar. 25, 1982**

MR. RATCHFORD, MR. PEPPER, MR. OBERSTAR, MR. MITCHELL OF MARYLAND, MR. DWYER, MR. VENTO, MR. MAVROULES, MR. BONKER, MR. BIAGGI, MR. FRANK, MR. HUGHES, MRS. BOUQUARD, MR. GRAY, MR. HUCKABY, MR. STOKES, AND MRS. COLLINS OF ILLINOIS

To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

Mar. 31, 1982. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 5972 **(See H.R. 5385 for identical bills.)** **Mar. 25, 1982**

MR. WHITTEN

To amend the Internal Revenue Code of 1954 to repeal the tax benefits enacted during 1981 which provided a special deduction for Members of Congress with respect to their living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 5979 — **Mar. 30, 1982**

MR. BEARD

To amend the Internal Revenue Code of 1954 for the purpose of recovering Federal costs incurred in providing services, facilities and financial assistance to railroads, and to provide a new source of funding for the Railroad Retirement Fund.

(Also referred to Energy and Commerce Committee.)

H.R. 5981 — **Mar. 30, 1982**

MR. COELHO

To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 5984 — **Mar. 30, 1982**

MR. JEFFORDS

To amend the Internal Revenue Code of 1954 to require the Internal Revenue Service to make reasonable efforts to locate persons to whom unclaimed tax refunds are owed, and for other purposes.

H.R. 5985 — **Mar. 30, 1982**

MR. DE LUGO, MR. HOLLAND, MR. HEFTEL OF HAWAII, AND MR. SCHULZE

To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, to provide that the foreign tax credit shall be applied separately with respect to taxes paid or deemed paid to the Virgin Islands, and for other purposes.

June 23, 1982. Referred to Subcommittee on Select Revenue Measures.
July 12, 1982. Hearing held.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 5987 — **Mar. 30, 1982**

MR. SHAMANSKY, MR. YATRON, MR. DWYER, MR. FROST, MR. ROSENTHAL, MR. HERTEL OF MICHIGAN, MR. HUGHES, MR. LEBOUTILLIER, MR. RATCHFORD, AND MR. SIMON

To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Apr. 6, 1982. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 6004 — **Mar. 31, 1982**

MR. BENNETT

To amend the Internal Revenue Code of 1954 to provide that no individual or corporation shall pay an income tax of less than 10 percent of net income which exceeds $50,000 for any taxable year.

(Supersedes H.R. 125)

Apr. 23, 1982. Report requested from Department of the Treasury.

H.R. 6009 — **Mar. 31, 1982**

MR. CONABLE, MR. GARCIA, MR. KEMP, MR. STANTON OF OHIO, MR. NOWAK, MR. CLAUSEN, MR. HORTON, MR. LATTA, MR. LOTT, MR. MCCLORY, MR. MCDADE, MR. MCKINNEY, MR. PEPPER, MR. APPLEGATE, MR. BAFALIS, MR. BEREUTER, MR. BIAGGI, MR. CAMPBELL, MR. CHAPPELL, MR. DANIEL B. CRANE, MR. COURTER, MR. CROCKETT, MR. DAUB, MR. DREIER, MR. EDGAR, MR. EVANS OF DELAWARE, MR. EVANS OF IOWA, MR. FARY, MR. FISH, MR. GILMAN, MR. GINGRICH, MR. GRADISON, MRS. HOLT, MR. KILDEE, MR. JEFFRIES, MR. LEBOUTILLIER, MR. LAFALCE, MR. LIVINGSTON, MR. LOWERY OF CALIFORNIA, MR. LUNGREN, MR. MCEWEN, MRS. MARTIN OF ILLINOIS, MR. MAZZOLI, MR. MITCHELL OF NEW YORK, MR. NELLIGAN, MR. O'BRIEN, MR. PASHAYAN, MR. PRITCHARD, MR. RAILSBACK, MR. REGULA, MR. RICHMOND, MR. RITTER, MR. ROBERTS OF SOUTH DAKOTA, MR. ROUSSELOT, MRS. SCHROEDER, MR. SCHULZE, MR. SILJANDER, MR. SMITH OF ALABAMA, MR. SMITH OF NEW JERSEY, MR. SOLOMON, MR. SPENCE, MR. TRIBLE, MR. WEBER OF OHIO, MR. WHITEHURST, MR. WOLPE, MR. WORTLEY, MR. YOUNG OF FLORIDA, MR. BROOMFIELD, MR. BURGENER, MR. DENARDIS, MR. FORSYTHE, MR. LAGOMARSINO, MR. MARTIN OF NEW YORK, MR. SENSENBRENNER, MR. SMITH OF OREGON, MR. TAUKE, MR. VANDER JAGT, MR. WALKER, MR. ASHBROOK, MR. BENEDICT, MR. CHAPPIE, MR. CORRADA, MR. COUGHLIN, MR. DERWINSKI, MR. DUNCAN, MR. DYSON, MR. ECKART, MR. EDWARDS OF ALABAMA, MR. ERTEL, MRS. FENWICK, MR. FINDLEY, MR. HILLIS, MR. HUGHES, MR. HYDE, MR. MICHEL, MR. MOORHEAD, MR. PORTER, MR. SHUMWAY, MR. STRATTON, MR. YOUNG OF ALASKA, MR. COATS, MR. CORCORAN, MR. DOUGHERTY, MR. HARTNETT, MR. MADIGAN, MR. DUNN, MR. MILLER OF OHIO, MR. EVANS OF GEORGIA, MS. FIEDLER, MR. RINALDO, MR. JAMES K. COYNE, MR. BLILEY, MR. LEE, MR. MCGRATH, MR. STANGELAND, MR. HILER, MR. WOLF, MRS. KENNELLY, MR. CARMAN, MR. RATCHFORD, MR. PARRIS, MRS. JEAN ASHBROOK, MR. ATKINSON, MR. DORNAN OF CALIFORNIA, MR. GRISHAM, MR. LUJAN, MR. MINISH, MR. PRICE, MR. BROWN OF OHIO, MS. OAKAR, MR. BEARD, MR. MINETA, AND MR. EDWARDS OF OKLAHOMA

H.R. 6009—Continued

Entitled: "The Enterprise Zone Tax Act of 1982".

(Also referred concurrently to the Committee on Banking, Finance and Urban Affairs only for consideration of such portions of section 303 as fall within that committee's jurisdiction under clause 1(d), rule X, and the Committee on the Judiciary only for consideration of such portions of sections 301 and 302 as fall within that committee's jurisdiction under clause 1(m), rule X.)

Mar. 23, 1982. Presidential Message.
Apr. 12, 1982. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.

H.R. 6013 (See H.R. 5123 for identical bills.) **Mar. 31, 1982**

MR. MCDADE

To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6023 **Mar. 31, 1982**

MR. VANDER JAGT, MR. PICKLE, AND MR. HEFTEL OF HAWAII

To make the income tax credit for increasing research activities permanent.

H.R. 6024 **Mar. 31, 1982**

MR. VANDER JAGT, MR. HEFTEL OF HAWAII, MR. FRENZEL, AND MR. PICKLE

To amend the Internal Revenue Code of 1954 with respect to the allocation under section 861 of research and experimental expenditures.

H.R. 6045 **Apr. 1, 1982**

MR. HOLLAND, MR. FRENZEL, MR. PICKLE, MR. CONABLE, MR. GUARINI, MR. ANTHONY, MR. FOWLER, MR. SCHULZE, MR. BAILEY OF PENNSYLVANIA, MR. MARTIN OF NORTH CAROLINA, MR. DUNCAN OF TENNESSEE, MR. HEFTEL OF HAWAII, MR. BAFALIS, MR. ROUSSELOT, MR. SHELBY, MR. JENKINS, MR. BEARD, MR. PARRIS, MR. GEPHARDT, MR. GRADISON, MR. CHENEY, MR. AKAKA, MR. LUKEN, MR. FINDLEY, MR. WHITEHURST, MR. DICKINSON, MR. EMERY, MR. KENNELLY, MR. NICHOLS, MR. BADHAM, MR. GILLIS W. LONG, MR. BUTLER, MR. VANDER JAGT, MR. WINN, MR. MORRISON, MRS. FENWICK, MR. BONER OF TENNESSEE, MR. ERDAHL, MR. ENGLISH, MR. REUSS, MR. HAGEDORN, MR. ROBERTS OF SOUTH DAKOTA, MR. ROBERTS OF KANSAS, MR. DERRICK, MR. OXLEY, MR. COELHO, MR. MADIGAN, MR. HILER, MR. REGULA, MR. FORSYTHE, MR. ROSE, MR. LEATH OF TEXAS, MR. JACOBS, MR. FOGLIETTA, MR. RAHALL, MR. DASCHLE, MR. HENDON, MR. DAUB, MRS. BOGGS, MR. TRAXLER, MR. MCCLOSKEY, MR. SYNAR, MR. DENARDIS, MR. GREGG, MR. GINGRICH, MR. TAUKE, MR. CAMPBELL, MR. WEBER OF OHIO, MR. EVANS OF GEORGIA, MR. FITHIAN, MRS. BOUQUARD, MR. BAILEY OF MISSOURI, MR. DOWDY, MR. ATKINSON, MRS. HOLT, MR. KRAMER, MR. LENT, MR. BOWEN, MR. MCCURDY, MR. EDWARDS OF OKLAHOMA, MR. GEJDENSON, MR. MOFFETT, MR. MARRIOTT, MR. MCHUGH, MR. DOUGHERTY, MR. LOWERY OF CALIFORNIA, MR. BURGENER, MR. PAUL, MR. ARCHER, MR. MOORE, MR. AUCOIN, MR. HANSEN OF IDAHO, MR. PHILIP M. CRANE, MR. MCDADE, MR. LOTT, MR. STUMP, MR. COLEMAN, MR. OTTINGER, MRS. SNOWE, MR. TAUZIN, MR. MCCOLLUM, MR. DANIEL B. CRANE, MR. ROEMER, MR. MCKINNEY, MR. CLAUSEN, MRS. COLLINS OF ILLINOIS, MR. RATCHFORD, MR. GREEN, AND MR. HANCE

To provide special temporary rules for taxing the income of life insurance companies.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6048 **Apr. 1, 1982**

MR. LAFALCE, MR. SMITH OF PENNSYLVANIA, MR. PEPPER, MR. MURPHY, MR. ECKART, MR. RICHMOND, MR. ROSENTHAL, MR. EDGAR, MR. FOGLIETTA, MR. WASHINGTON, MR. HUGHES, MR. LUNDINE, MR. BINGHAM, MR. FORD OF MICHIGAN, MR. OTTINGER, MR. SMITH OF IOWA, MR. RAHALL, MR. FARY, MR. SOLARZ, MR. NOWAK, MR. SEIBERLING, MR. MITCHELL OF MARYLAND, MR. WILLIAMS OF MONTANA, MR. GRAY, MS. MIKULSKI, MR. DWYER, MS. FERRARO, MR. WORTLEY, MR. ZEFERETTI, MR. SCHUMER, AND MR. SOLOMON

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

Apr. 7, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6053 — **Apr. 1, 1982**

MR. PAUL, MR. ROBERTS OF SOUTH DAKOTA, AND MR. COLLINS OF TEXAS

To amend the Internal Revenue Code of 1954 to provide certain tax incentives for small businesses.

(Also referred to Education and Labor Committee.)

H.R. 6055 — **Apr. 1, 1982**

MR. ROSTENKOWSKI AND MR. CONABLE

To revise subchapter S of the Internal Revenue Code of 1954 (relating to small business corporations).

May 5, 1982. Referred to Subcommittee on Select Revenue Measures.
June 14, 1982. Hearing held.
July 15, 1982. Reported to Full Committee by the Select Revenue Measures Subcommittee.
Sept. 15, 1982. Ordered reported.
Sept. 16, 1982. Reported to House with amendments. H.Rept. 97-826.
Sept. 20, 1982. Passed House amended, by a voice vote. (Brought up under suspension of the rules.)
Sept. 28, 1982. Ordered reported to Senate.
Sept. 29, 1982. Reported to Senate with amendment. S.Rept. 97-640.
Sept. 30, 1982. Passed Senate with amendments by a voice vote.
Oct. 1, 1982. House agreed to Senate amendments by a voice vote.
Oct. 19, 1982. Approved. Public Law 97-354.

H.R. 6056 — **Apr. 1, 1982**

MR. ROSTENKOWSKI

To make technical corrections related to the Economic Recovery Tax Act of 1981, the Crude Oil Windfall Profit Tax Act of 1980, and the Installment Sales Revision Act of 1980.

Apr. 27, 1982. Hearing held.
May 11, 1982. Ordered reported.
Sept. 8, 1982. Reported to House with amendments. H.Rept. 97-794.
Sept. 14, 1982. Passed House by a voice vote. (Brought up under suspension of the Rules.)
Sept. 24, 1982. Ordered reported to Senate.
Sept. 28, 1982. Reported to Senate with amendments. S.Rept. 97-592.
Sept. 30, 1982. Passed Senate with amendments by a voice vote.
Oct. 1, 1982. Objection heard to unanimous consent request to consider the bill in the House.
Dec. 13, 1982. House agreed to Senate amendments numbered 2, 3, 4, 5, 6, 7, 8, 11, 12, 13, 19, 20, 21, 22, 23, 25, 28, 29, 32, and 35. Agreed with an amendment to Senate amendments numbered 1, 10, 14, 16, 17, 26, 30, 31, 33, 34, 36, and 37. Disagreed to Senate amendments numbered 9, 15, 18, 24, and 27. House requested a conference with the Senate, and appointed conferees: Representatives, Rostenkowski, Gibbons, Pickle, Rangel, Stark, Conable, Duncan and Archer
Dec. 16, 1982. Senate disagreed to House amendments to Senate amendments numbered 1, 10, 14, 16, 17, 26, 30, 31, 34, 36, and 37. Senate agreed to a conference. Appointed as conferees: Senators, Dole, Packwood, Roth, Long, and Byrd.
Dec. 21, 1982. Conference report filed. H.Rept. 97-986.
Dec. 21, 1982. Conference report agreed to in the House and the Senate by a voice vote.
Jan. 12, 1983. Approved. Public Law 97-448.

H.R. 6064 — **Apr. 1, 1982**

MR. WHITLEY

To amend the Internal Revenue Code of 1954 to provide that no deduction shall be allowed for the living expenses of Members of Congress in the Washington, D.C., area for any day unless the Member certifies that he was physically present in such area by reason of official business on such day, and for other purposes.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6070 — **Apr. 5, 1982**

MR. PANETTA, MR. ANTHONY, MR. COELHO, MR. DANNEMEYER, MR. EDWARDS OF CALIFORNIA, MR. KINDNESS, MR. PETRI, MR. YOUNG OF ALASKA, MR. DORNAN OF CALIFORNIA, MR. SMITH OF ALABAMA, AND MRS. SCHROEDER

To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6072 — **Apr. 5, 1982**

MR. COELHO

Directing the President to take certain actions with respect to any country that does not provide the same trade concessions with respect to United States agricultural products or byproducts as the United States provides to agricultural products or byproducts of that country, and for other purposes.

Apr. 8, 1982. Referred to Subcommittee on Trade.

H.R. 6074 — **Apr. 5, 1982**

MR. DERRICK

To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6078 **Apr. 5, 1982**

MR. HOWARD (BY REQUEST) AND MR. CLAUSEN

To provide for the recovery of certain capital and operation and maintenance expenditures assignable to commercial waterway transportation for certain Tennessee Valley Authority and Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances.

(Also referred to Public Works and Transportation Committee.)

Mar. 24, 1982. Executive Communication 3499.

H.R. 6079 **Apr. 5, 1982**

MR. HUBBARD

To amend the Economic Recovery Tax Act of 1981 to allow an election of the unlimited marital deduction and the qualified terminable interest rules for estates of decedents dying after August 12, 1981, and before January 1, 1982.

H.R. 6080 **Apr. 5, 1982**

MR. OTTINGER

To amend the Internal Revenue Code of 1954 to permit a taxpayer to reduce his windfall profit tax liability by 25 per centum of the amount of excess profits taxes he has paid State governments.

H.R. 6082 **Apr. 5, 1982**

MR. SAWYER, MR. KINDNESS, MR. LATTA, MR. DANNEMEYER, MR. FORSYTHE, MR. BAFALIS, MR. ROBERTS OF SOUTH DAKOTA, MR. BUTLER, MR. STUMP, MR. DAUB, MR. SUNIA, MR. FRENZEL, AND MR. EMERSON

To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6083 **Apr. 5, 1982**

MR. TRIBLE

To rescind the tax benefits provided during 1981 to Members of Congress in the form of living expense deductions.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6085 **Apr. 6, 1982**

MR. FORD OF TENNESSEE, MRS. HECKLER, MR. OBERSTAR, MR. DAVIS, MR. DICKS, MR. COUGHLIN, MR. WILLIAM J. COYNE, MR. MARKS, AND MR. JAMES K. COYNE

To provide a program of Federal supplemental unemployment compensation.

Apr. 12, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Apr. 21, 22, 1982. Hearings held.
May 13, 1982. Subcommittee on Public Assistance and Unemployment Compensation reported to the Full Committee.

(Superseded by H.R. 6369.)

(See P.L. 97-248 (H.R. 4961) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

Identical with

H.R. 6118	Mr. Gaydos
H.R. 6990	Mr. McDade

H.R. 6088 **Apr. 6, 1982**

MR. BLILEY, MR. BAFALIS, MR. WAMPLER, MR. ROUSSELOT, MR. LELAND, MR. COLLINS OF TEXAS, MR. WHITEHURST, MR. MARTIN OF NORTH CAROLINA, MR. MOTTL, MR. MILLER OF OHIO, MR. TRIBLE, MR. KINDNESS, MR. PARRIS, MR. JOHNSTON OF NORTH CAROLINA, MR. FROST, MR. COATS, MR. DAN DANIEL, MR. ROBERT W. DANIEL, MR. BROWN OF OHIO, MR. WEBER OF OHIO, MR. BUTLER, MR. FUQUA, MRS. MARTIN OF ILLINOIS, MR. CHAPPELL, MR. ROBINSON, MR. MARRIOTT, MR. SENSENBRENNER, MR. JEFFRIES, MR. GRAMM, MR. WORTLEY, MR. YOUNG OF FLORIDA, MR. GINGRICH, MR. PAUL, MR. IRELAND, MR. FIELDS, MR. BROWN OF COLORADO, MR. ROTH OF WISCONSIN, MR. SHAW, MR. PETRI, MR. LOWERY OF CALIFORNIA, MR. HUTTO, MR. HILER, MR. BENEDICT, MR. CRAIG, MR. WOLF, MR. TAUKE, MR. SKEEN, MR. MCEWEN, MR. COURTER, MRS. BOGGS, MR. DAUB, MR. HARTNETT, MR. NELSON, MRS. HOLT, MR. SMITH OF OREGON, MR. MCCOLLUM, MR. BARNARD, MR. MCDONALD, MR. DUNCAN OF TENNESSEE, MR. LAGOMARSINO, MR. ROBERTS OF KANSAS, AND MR. WINN

To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

Apr. 12, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
July 14, 1982. Voluntary no position at this time report received from Department of Labor.

H.R. 6090 — **Apr. 6, 1982**

MR. CARMAN

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for commuting expenses incurred on public mass transit.

H.R. 6092 — **Apr. 6, 1982**

MR. FITHIAN, MR. MARKEY, MR. WEISS, MR. KILDEE, MR. RANGEL, MR. VENTO, MR. RATCHFORD, MRS. CHISHOLM, MR. FAUNTROY, MR. OTTINGER, MR. MOLLOHAN, MR. EDGAR, MS. MIKULSKI, MR. BEDELL, MR. HOWARD, MR. BAILEY OF PENNSYLVANIA, MR. SCHUMER, MR. LOWRY OF WASHINGTON, MR. WASHINGTON, MR. MITCHELL OF MARYLAND, MR. BARNES, MR. FRANK, MR. MINETA, AND MR. GRAY

To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

(Also referred to Energy and Commerce Committee.)

Apr. 8, 1982. Referred to Subcommittee on Health.

H.R. 6093 — **Apr. 6, 1982**

MR. GIBBONS

To implement the Nairobi Protocol to the Florence Agreement on the Importation of Educational, Scientific and Cultural Materials, which Protocol was opened for signature on March 1, 1977, and for other purposes.

Apr. 1, 1982. Executive Communication 3568.
Apr. 12, 1982. Referred to the Subcommittee on Trade.
Apr. 13, 1982. Report requested from the U.S. International Trade Commission.
Aug. 24, 1982. Informative report from U.S International Trade Commission.
Sept. 16, 1982. Hearing held.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 6094 — **Apr. 6, 1982**

MR. GIBBONS

To authorize appropriations for the United States International Trade Commission, the United States Customs Service, and the Office of the United States Trade Representative for fiscal year 1983, and for other purposes.

Feb. 25, 26, 1982. Hearings held on subject matter.
Apr. 12, 1982. Referred to Subcommittee on Trade.
Apr. 22, 1982. Subcommittee on Trade reported to the Full Committee.
Apr. 28, 1982. Ordered reported.
Apr. 29, 1982. Reported to House amended. H.Rept. 97-497.
June 15, 1982. Hearing before Rules Committee.
June 15, 1982. H.Res. 503, providing for a modified closed rule with 1 hour of debate was reported to the House. H.Rept. 97-608.
June 16, 1982. H.Res. 503 passed the House by a voice vote.
June 16, 1982. Passed House by a record vote of 337 yeas, 67 nays.
Sept. 30, 1982. Passed Senate with amendment by a voice vote.
Dec. 20, 1982. House disagreed to Senate amendment and requested a conference with the Senate. Appointed as conferees: Representatives Rostenkowski, Gibbons, and Frenzel.
Dec. 20, 1982. Senate insisted on its amendment and agreed to a conference with the House. Appointed as conferees: Senators Dole, Roth, Danforth, Long, and Bentsen.
Dec. 21, 1982. Conference report filed. H.Rept. 97-988.
Dec. 21, 1982. Conference report agreed to in the House and Senate by a voice vote.
Jan. 12, 1983. Approved. Public Law 97-456.

H.R. 6096 — **Apr. 6, 1982**

MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to provide that certain provisions relating to annual accrual method of accounting for corporations engaged in farming be extended to corporate joint ventures, and for other purposes.

H.R. 6104 — **Apr. 6, 1982**

MR. REUSS

To amend the Internal Revenue Code to allow an equal investment interest deduction limitation for taxpayers controlling a corporation through an employee ownership plan as exists under current law for other taxpayers controlling an enterprise.

Apr. 15, 1982. Report requested from Department of the Treasury.

H.R. 6107 — **Apr. 6, 1982**

MR. SOLOMON, MR. MCGRATH, MR. PORTER, MR. ALBOSTA, MR. CROCKETT, AND MR. ECKART

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 6108 **Apr. 6, 1982**

MR. YOUNG OF FLORIDA (BY REQUEST), MR. MCCOLLUM, AND MR. WOLF

To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received as annuities under the Civil Service Retirement Act.

H.R. 6110 **Apr. 20, 1982**

MR. GUARINI

To amend the Internal Revenue Code of 1954 to provide individuals and businesses a refundable credit against income tax for the expenses of purchasing and installing fire and natural gas detectors in residential dwellings.

H.R. 6111 **Apr. 20, 1982**

MR. GUARINI, AND MR. DOWNEY

To amend the Internal Revenue Code of 1954 to limit the maximum reduction in individual income tax under the tables enacted by the Economic Recovery Tax Act of 1981 to $700 for taxable years beginning in 1982 and to $1,400 for taxable years beginning in 1983.

H.R. 6114 **Apr. 20, 1982**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to allow a business deduction for certain self-insurance reserves.

H.R. 6115 **Apr. 20, 1982**

MR. RUSSO, MR. ROSENTHAL, MR. VENTO, MR. DOWNEY, MR. FORD OF TENNESSEE, MR. DERWINSKI, MR. BIAGGI, MR. WAXMAN, MR. BINGHAM, MR. LANTOS, AND MR. SCHEUER

To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

(Also referred to Judiciary Committee.)

H.R. 6117 **Apr. 20, 1982**

MR. FUQUA

To repeal the 1981 tax benefits relating to the deductibility of the living expenses of Members of Congress.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6118 **(See H.R. 6085 for identical bills.)** **Apr. 20, 1982**

MR. GAYDOS

To provide a program of Federal supplemental unemployment compensation.

Apr. 22, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
Apr. 21, 22, 1982. Hearings held on subject matter.

(See H.R. 6369 for related action.)

(See P.L. 97-248 (H.R. 4961) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 6119 **Apr. 20, 1982**

MR. HARKIN, MR. EDGAR, AND MR. SEIBERLING

To amend the Internal Revenue Code of 1954 to impose Federal excise taxes on sales at retail of certain automobiles, recreational boats, jewelry, clothing, and certain other items.

H.R. 6126 **Apr. 20, 1982**

MR. WALKER, MRS. HOLT, MR. KINDNESS, MR. COATS, MR. JAMES K. COYNE, AND MR. LOTT

To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 shall take effect 3 months sooner than scheduled under such Act, to encourage the production and sale of housing, and to increase exports.

(Also referred to Banking, Finance and Urban Affairs and Energy and Commerce Committees.)

Apr. 27, 1982. Referred to Subcommittee on Trade.

H.R. 6131 **Apr. 21, 1982**

MR. BEREUTER, MR. CONABLE, MR. RATCHFORD, AND MR. GOODLING

To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane-containing gas for fuel electricity produced by anaerobic digestion from nonfossil waste materials.

H.R. 6136 **Apr. 21, 1982**

MR. LEE, MR. MILLER OF OHIO, MRS. ROUKEMA, MRS. BOUQUARL, MR. GOODLING, MR. CORCORAN, MR. SIMON, MR. FINDLEY, MR. GRISHAM, MR. GINGRICH, MR. KINDNESS, MR. NELLIGAN, MR. WALGREN, MR. ANDERSON, MR. BEDELL, MR. COATS, MR. EVANS OF DELAWARE, MRS. MARTIN OF ILLINOIS, MR. MURPHY, MR. KOGOVSEK, MR. MOTTL, MR. BAFALIS, MR. EDGAR, MR. SOLOMON, MR. BEREUTER, MR. CRAIG, MR. DASCHLE, MR. COLLINS OF TEXAS, MR. LUNDINE, MR. GRADISON, MR. SYNAR, MR. MORRISON, MR. WEBER OF MINNESOTA, MR. FRANK, MR. HUGHES, MR. HILER, MR. HUBBARD, MR. LAGOMARSINO, MR. LUKEN, MR. ROBERTS OF KANSAS, MR. LOEFFLER, MR. BETHUNE, MR. DAUB, MR. BONKER, MR. OXLEY, MR. WOLF, MRS. HECKLER, MR. HAGEDORN, MR. WEAVER, MR. NEAL, MR. SANTINI, MR. SHAMANSKY, MR. RUDD, MR. WHITLEY, MR. SMITH OF NEW JERSEY, MR. DENARDIS, MR. HOWARD, MR. MILLER OF CALIFORNIA, MR. FROST, MR. ROBERTS OF SOUTH DAKOTA, MR. STENHOLM, AND MR. BROWN OF OHIO

To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

(Also referred to Post Office and Civil Service, Rules, and Appropriations Committees.)

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6137 **(See H.R. 5485 for identical bills.)** **Apr. 21, 1982**

MR. LENT

To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

Apr. 23, 1982. Referred to Subcommittee on Social Security.

H.R. 6139 **Apr. 21, 1982**

MR. MICA

To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 6140 **Apr. 21, 1982**

MR. VANDER JAGT, MR. HOLLAND AND MR. PEPPER

To amend the Internal Revenue Code of 1954 with respect to the treatment of expenses of attending foreign conventions.

Identical with

H.R. 6464 Mr. Fascell

H.R. 6145 **Apr. 22, 1982**

MR. CONABLE

To amend title XVIII of the Social Security Act to establish a program of long-term care services within the medicare program, to provide for the creation of community long-term care centers and State long-term care agencies as part of a new administrative structure for the organization and delivery of long-term care services, to provide a significant role for persons eligible for long-term care benefits in the administration of the program, and for other purposes.

(Also referred to Energy and Commerce Committee.)

Apr. 29, 1982. Referred to the Subcommittees on Health and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 6147 **Apr. 22, 1982**

MR. HAGEDORN

To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

Identical with

H.R. 6233 Mr. Hagedorn (cosponsors)
H.R. 7287 Mr. Vento

H.R. 6150 **Apr. 22, 1982**

MR. PAUL

To amend the Internal Revenue Code of 1954 to provide each taxpayer with a $75 a day deduction.

H.R. 6152 (See H.R. 4433 for identical bills.) **Apr. 22, 1982**

MR. ROE

To repeal the provision of the Omnibus Reconciliation Act of 1981 which provides that certain ex-service members will not be eligible for unemployment compensation.

Apr. 26, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 6163 **Apr. 27, 1982**

MR. BONKER, MR. BONIOR OF MICHIGAN, MR. MURPHY, MS. MIKULSKI, MR. MITCHELL OF MARYLAND, MRS. FERRARO, MR. MCHUGH, MR. DORGAN OF NORTH DAKOTA, MR. WAXMAN, MR. SCHUMER, MR. EDWARDS OF CALIFORNIA, MR. WOLPE, MR. GINGRICH, MR. WEBER OF OHIO, MR. JACOBS, MR. CHAPPELL, MR. HUGHES, AND MR. SIMON

To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

(Also referred to Rules Committee.)

Apr. 29, 1982. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 6165 **Apr. 27, 1982**

MR. FITHIAN, MR. PEPPER, MR. EDGAR, MR. MOFFETT, MR. RATCHFORD, MR. OTTINGER, AND MR. HOWARD

To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for hiring certain unemployed individuals and to make certain changes with respect to the tax treatment of oil and gas income.

H.R. 6167 **Apr. 27, 1982**

MR. GIBBONS

To amend section 1235 of the Internal Revenue Code of 1954 (relating to the sale or exchange of patents) to provide that such section applies to certificates of plant variety protection and to certain patents acquired from certain qualified institutions.

H.R. 6168 **Apr. 27, 1982**

MR. SAM B. HALL

To amend Chapter 41 of title 18, United States Code, to prohibit threats against Presidential candidates and other persons protected by the Secret Service who are not presently covered by the Presidential threat statute, with the creation of a new section 879 for this purpose.

H.R. 6169 **Apr. 27, 1982**

MR. KILDEE, MR. GEPHARDT, MR. BRODHEAD, AND MR. VANDER JAGT

To amend the Internal Revenue Code of 1954 with respect to the treatment of certain real property under the accelerated cost recovery system.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6174 **Apr. 27, 1982**

MR. OBERSTAR AND MR. FRENZEL

To amend the Internal Revenue Code of 1954 to allow the deduction for percentage depletion (other than with respect to oil and gas wells) to the shareholders of a subchapter S corporation in lieu of allowing such deduction to the corporation.

H.R. 6176 **Apr. 27, 1982**

MRS. ROUKEMA

Relating to the tariff treatment of certain canned mushrooms.

Apr. 30, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
Dec. 22, 1982. Informative report received from U.S. International Trade Commission.

H.R. 6181 **Apr. 28, 1982**

MR. PICKLE, MR. ARCHER, MR. SKELTON, MR. JONES OF NORTH CAROLINA, MR. SMITH OF NEW JERSEY, MR. WEBER OF OHIO, MR. MITCHELL OF NEW YORK, MRS. BOUQUARD, MR. HUTTO, AND MR. SMITH OF ALABAMA

To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

(Supersedes H.R. 5700)

Apr. 29, 1982. Referred to the Subcommittees on Social Security and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.
May 19, 1982. Ordered reported.
May 26, 1982. Reported to the House amendmed. H.Rept. 97-588.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 6183 **Apr. 28, 1982**

MR. LUKEN, MR. LENT, MR. MOTTL, MR. SOLOMON, MR. WILLIAMS OF MONTANA, MR. VOLKMER, MR. O"BRIEN, MR. HUBBARD, MR. LEACH OF IOWA, MR. SANTINI, MR. MARKEY, MR. MATSUI, MR. FAUNTROY, MR. WEAVER, MR. HUTTO, MR. SOLARZ, MR. WORTLEY, MR. FORSYTHE, MR. ROSENTHAL, MR. DWYER, MR. CLAY, MRS. BOGGS, MR. FRANK, MR. DELLUMS, MR. GINGRICH, MR. MCDADE, MR. MURPHY, MR. MORRISON, MR. FROST, MR. DERWINSKI, MR. DASCHLE, MR. FLORIO, MR. SMITH OF IOWA, MR. MCGRATH, MR. DOUGHERTY, MR. CLINGER, MR. WRIGHT, MR. RAHALL, MR. HORTON, MR. ROE, MR. BARNES, MRS. CHISHOLM, MR. WYDEN, MR. MOLINARI, MR. SCHEUER, MR. STANGELAND, MR. MARTIN OF NEW YORK, MR. KILDEE, MR. STRATTON, MR. PEPPER, MR. GORE, MR. SKEEN, MR. OBERSTAR, MR. FOGLIETTA, MR. SCHUMER, MR. LEWIS, MR. MITCHELL OF NEW YORK, MS. OAKAR, MR. CROCKETT, MR. GILMAN, MR. SIMON, MR. SHAMANSKY, MR. NAPIER, MR. DUNCAN, MR. HOYER, MR. BEDELL AND MR. WASHINGTON

To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

May 3, 1982. Referred to Subcommittee on Social Security.

H.R. 6184 **Apr. 28, 1982**

MR. ANNUNZIO

To provide that the Federal tax on excess business holdings of private foundations shall not apply in certain cases.

H.R. 6198 **Apr. 28, 1982**

See Bills and Resolutions Referred to Other Committees.

H.R. 6199 **(See H.R. 5592 for identical bills.)** **Apr. 28, 1982**

MR. MAZZOLI AND MR. ALEXANDER

To amend the Internal Revenue Code of 1954 to require that Members of Congress substantiate the amounts they deduct as living expenses while away from home. (Superseded by P.L. 97-248 (H.R. 6685).)

H.R. 6200 **Apr. 28, 1982**

MR. MAZZOLI

To amend the Internal Revenue Code of 1954 to require that Members of Congress substantiate the amounts they deduct as living expenses while away from home, and to amend the rules of the House of Representatives to restore the former limitations on outside earned income.

(Also referred to Rules Committee.)

(Superseded by P.L. 97-248 (H.R. 6685).)

H.R. 6203 **Apr. 28, 1982**

MR. PAUL

To amend the Internal Revenue Code of 1954 to provide a credit for taxpayers who make contributions to individuals eligible for social security benefits.

H.R. 6211 **Apr. 29, 1982**

See Bills and Resolutions Referred to Other Committees.

H.R. 6212 **Apr. 29, 1982**

MR. ATKINSON, MR. DOUGHERTY, AND MR. MURPHY

To impose quotas on the importation of steel.

May 5, 1982. Referred to Subcommittee on Trade.

H.R. 6213 **Apr. 29, 1982**

MR. ARCHER, MR. PICKLE, MR. BROOKS, MR. FIELDS, MR. FROST, MR. WILSON, MR. LEATH OF TEXAS, MR. DE LA GARZA, MR. LELAND, MR. STENHOLM, MR. GRAMM, AND MR. PAUL

To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

H.R. 6215 **Apr. 29, 1982**

MR. CONABLE

To amend the Internal Revenue Code of 1954 to allow certain profit sharing plan contributions to be made on behalf of individuals who are permanently and totally disabled.

H.R. 6218 **Apr. 29, 1982**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 relative to insurance organizations for veterans.

June 1, 1982. Referred to Subcommittee on Select Revenue Measures.
July 12, 1982. Hearing held.

H.R. 6219 **Apr. 29, 1982**

MR. EMERSON, MR. LOTT, MR. HORTON, MR. WHITEHURST, MR. STANTON OF OHIO, MR. HENDON, MR. KINDNESS, MR. BROOMFIELD, MR. BEVILL, MR. YATES, MR. FISH, MR. HYDE, MR. CORRADA, MR. PARRIS, MR. FORSYTHE, MR. EDGAR, MR. THOMAS, MR. MITCHELL OF MARYLAND, MR. HUGHES, MR. LEBOUTILLIER, MRS. MARTIN OF ILLINOIS, MRS. COLLINS OF ILLINOIS, MR. BONER OF TENNESSEE, MR. ROGERS, MR. SOLARZ, AND MR. TRAXLER

To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

May 3, 1982. Referred to Subcommittee on Social Security.

H.R. 6225 **Apr. 29, 1982**

MR. FORD OF TENNESSEE, MR. BEARD, MRS. BOUQUARD, MR. CROCKETT, MR. DIXON OF CALIFORNIA, MR. DYMALLY, MR. LEBOUTILLIER, MR. MINISH, MR. MITCHELL OF MARYLAND, MR. SCHEUER, MR. SUNIA, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6227 **Apr. 29, 1982**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 with respect to the requirement that certain qualified plans holding employer securities allow participants to direct how such securities are voted.

H.R. 6228 **Apr. 29, 1982**

MR. FUQUA

To provide coverage under the Federal old-age, survivors, and disability insurance system for all officers and employees of the United States and its instrumentalities.

May 5, 1982. Referred to Subcommittee on Social Security.

H.R. 6233 **(See H.R. 6147 for identical bills.)** **Apr. 29, 1982**

MR. HAGEDORN, MR. ERDAHL, MR. FRENZEL, MR. OBERSTAR, MR. SABO, MR. STANGELAND, MR. VENTO, AND MR. WEBER OF MINNESOTA

To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6234 **Apr. 29, 1982**

MR. HARTNETT, MR. EVANS OF GEORGIA, MR. FORSYTHE, MR. GINGRICH, MR. ROBERTS OF KANSAS, AND MR. WON PAT

To reduce the public debt of the United States by imposing a manufacturers excise tax and requiring that the proceeds from such tax be used to reduce the public debt.

H.R. 6239 **Apr. 29, 1982**

MR. PANETTA, MR. LANTOS, MR. HYDE, MRS. KENNELLY, MR. JAMES K. COYNE, MR. D'AMOURS, MR. HORTON, MR. MILLER OF CALIFORNIA, MR. LUNDINE, MR. MARRIOTT, MR. MOTTL, MS. OAKAR, MR. SCHULZE, MR. COELHO, MR. MCKINNEY, MR. AKAKA, MR. HENDON, MR. STARK, MR. BONIOR OF MICHIGAN, MR. MINETA, MR. DOWNEY, MR. CARNEY, MR. MOLLOHAN, MR. LAGOMARSINO, MR. GOODLING, MR. HEFTEL OF HAWAII, AND MR. NELLIGAN

To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

May 4, 1982. Referred to Subcommittee on Trade.
May 26, 1982. Hearings held.
June 7, 1982. Adverse report received from Department of Agriculture.
June 10, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, U.S. International Trade Commission, and Special Representative for Trade Negotiations.
Aug. 16, 1982. Informative report received from U.S. International Trade Commission.
Sept. 14, 1982. Adverse report received from Department of State.

H.R. 6240 **Apr. 29, 1982**

MR. PEPPER

To amend title XVIII of the Social Security Act to provide more adequate coverage of the services of clinical psychologists under the medicare supplemental benefits program.

(Also referred to Energy and Commerce Committee.)

May 12, 1982. Referred to Subcommittee on Health.

H.R. 6241 **Apr. 29, 1982**

MR. ROE

To permit a married individual filing a joint return to deduct certain payments made to an individual retirement plan established for the benefit of a working spouse.

H.R. 6242 **Apr. 29, 1982**

MR. SMITH OF ALABAMA

To amend the Internal Revenue Code of 1954 to increase the limit on the deductions allowable to individuals for contributions to retirement accounts established for the benefit of spouses.

H.R. 6257 **May 4, 1982**

MR. DOWNEY, MR. SHANNON, MR. WEISS, MR. EDGAR, MR. WEAVER, MS. FERRARO, MR. GUARINI, MR. PEASE, AND MR. OBERSTAR

To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6261 **May 4, 1982**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6268 **May 4, 1982**

MR. SCHEUER

To remove the column 1 rate of duty on certain small toy and novelty items.

(Embodied in H.R. 6867.)

May 7, 1982. Referred to Subcommittee on Trade.
May 17, 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
July 20, 1982. Opposed as drafted report received from Department of Commerce.
July 23, 1982. Informative report received from U.S. International Trade Commission.

H.R. 6278 **May 5, 1982**

MR. HOLLAND AND MR. MARTIN OF NORTH CAROLINA

To apply duty-free treatment to tetra amino biphenyl.

May 11, 1982. Referred to Subcommittee on Trade.
June 23, 1982. Report requested from Department of the Treasury.
Aug. 4, 1982. Report requested from U.S. International Trade Commission.
Sept. 16, 1982. Hearing held.
Oct. 4, 1982. No objection report received from Department of Commerce.
Oct. 20, 1982. Informative report received from U.S. International Trade Commission.

H.R. 6279 — **May 5, 1982**

MR. HUNTER AND MR. DREIER

To amend the Internal Revenue Code of 1954 to deny certain tax benefits to imported machinery and equipment, and for other purposes.

H.R. 6280 — **May 5, 1982**

MR. JENKINS

To amend the International Coffee Agreement Act of 1980.

Nov. 30, 1981. Executive Communication 2585.
May 7, 1982. Referred to Subcommittee on Trade.
Sept. 16, 1982. Hearing held.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 6281 — **May 5, 1982**

MR. JENKINS

To amend the Act Implementing the International Sugar Agreement, 1977.

Mar. 4, 1982. Executive Communication 3302.
May 10, 1982. Referred to Subcommittee on Trade.
Sept. 16, 1982. Hearing held.

(See P.L. 97-276 (H.J. Res. 599) for related action.)

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 6282 — **May 5, 1982**

MR. LEACH OF IOWA

To repeal the provisions enacted in the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 6291 — **May 5, 1982**

MR. WAXMAN, MR. SENSENBRENNER, MR. YATES, MR. BINGHAM, MR. FAUNTROY, MR. MOFFETT, MR. FASCELL, MR. FOGLIETTA, MR. LANTOS, MR. MITCHELL OF MARYLAND, MR. GARCIA, MR. LEHMAN, MR. LOWRY OF WASHINGTON, MR. WHITEHURST, MR. MILLER OF CALIFORNIA, MR. EDGAR, MR. FROST, MR. DENARDIS, MR. TRAXLER, MR. HUGHES, MR. SCHEUER, MR. FRANK, MR. WEISS, MR. DWYER, MR. GRAY, MR. VENTO, MR. BARNES, MR. AUCOIN, MR. ROE, MS. MIKULSKI, MR. SCHUMER, MRS. COLLINS OF ILLINOIS, MR. SIMON, MR. PEPPER, MR. OTTINGER, MR. BLANCHARD, MR. SOLARZ, AND MR. BEILENSON

To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

May 11, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6295 — **May 6, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to reduce the tax incentives for corporate takeovers.

(Superseded by H.R. 6725.)

May 6, 1982. Referred to Subcommittee on Select Revenue Measures.
May 24, 1982. Hearing held.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6298 — **May 6, 1982**

MR. ARCHER, AND MR. ROBERTS OF SOUTH DAKOTA

To amend title II of the Social Security Act to help eliminate certain improper benefit payments and other abuses (involving claimants who reside in foreign countries) under the old-age, survivors, and disability insurance program, and to provide for crediting the trust funds with the amount of certain uncashed social security benefit checks.

May 12, 1982. Referred to Subcommittee on Social Security.

H.R. 6299 **May 6, 1982**

MR. ATKINSON, MR. GINGRICH, MR. SMITH OF PENNSYLVANIA, MR. ALBOSTA, MRS. HOLT, MR. MITCHELL OF MARYLAND, AND MR. SMITH OF ALABAMA

To amend the Unfair Competition Act of 1916 to provide for further relief in the event of unfair foreign competition.

(Also referred to Energy and Commerce Committee.)

May 12, 1982. Referred to Subcommittee on Trade.

H.R. 6300 **May 6, 1982**

MR. ROSTENKOWSKI

To improve compliance with the internal revenue laws.

May 18, 1982. Hearing held.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6301 **(See H.R. 4066 for identical bills.)** **May 6, 1982**

MR. BIAGGI

To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 6303 **May 6, 1982**

MR. DUNCAN OF TENNESSEE

To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6305 **May 6, 1982**

MR. ECKART

To amend the Internal Revenue Code of 1954 to provide employers a nonrefundable tax credit for hiring certain unemployed workers and to provide certain unemployed workers a refundable tax credit for retraining expenses.

H.R. 6311 **May 6, 1982**

MR. GEPHARDT, MR. CONABLE, MR. HEFTEL OF HAWAII, MR. HANCE, MR. BAFALIS, MR. VANDER JAGT, MR. FRENZEL, MR. DUNCAN, MR. HOLLAND, MR. GUNDERSON, MR. FOUNTAIN, MR. DENARDIS, MR. PANETTA, MR. CORRADA, MR. BUTLER, MR. MOORE, MR. BARNES, MR. D'AMOURS, MR. JENKINS, MR. BEREUTER, MR. HERTEL OF MICHIGAN, MR. HUGHES, MR. JAMES K. COYNE, MRS. BOGGS, MR. CHAPPELL, MR. JONES OF OKLAHOMA, MR. CHENEY, MR. GRADISON, MR. SAWYER, MR. ARCHER, MR. QUILLEN, MR. KOGOVSEK, MR. SENSENBRENNER, MR. SANTINI, MRS. BOUQUARD, MR. FROST, MR. LOWERY OF CALIFORNIA, MR. FISH, MR. ANTHONY, MR. MARRIOTT, MR. SHELBY, MR. CONTE, MR. COELHO, MR. LUNDINE, MS. FERRARO, AND MR. STUMP

To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes. (Supersedes H.R. 5729.)

May 12, 1982. Referred to Subcommittee on Select Revenue Measures. June 11, 1982. Hearing held.

H.R. 6316 **(See H.R. 6083 for identical bills.)** **May 6, 1982**

MR. MICA

To rescind the tax benefits provided during 1981 to Members of Congress in the form of living expense deductions.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6320 **May 6, 1982**

MR. RATCHFORD, MR. SIMON, MR. FROST, MR. MITCHELL OF MARYLAND, MR. FAZIO, MR. VENTO, MR. GINGRICH, MR. NOWAK, MR. WEBER OF OHIO, MR. HUGHES, AND MS. FERRARO

To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

May 11, 1982. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.R. 6325 **May 6, 1982**

MR. SILJANDER, MR. MICHEL, MR. LOTT, MR. CONTE, MR. ALBOSTA, MR. FRANK, MR. PURSELL, MR. RAHALL, MR. MCCLORY, MR. MCEWEN, MR. LAGOMARSINO, MR. GEJDENSON, MR. CRAIG, MR. BEREUTER, MR. EMERY, MR. WILSON, MR. DAUB, MR. JOHNSTON, MR. NAPIER, MR. WOLF, MR. ROBERTS OF SOUTH DAKOTA, MR. FORSYTHE, MR. WHITEHURST, MR. DUNN, MR. BRODHEAD, MR. KINDNESS, MR.

11-054 O - 83 - 24

H.R. 6325—Continued

WRIGHT, MR. ANNUNZIO, MR. ARCHER, MR. BROOMFIELD, MR. CARNEY, MR. CLAUSEN, MR. COATS, MR. DANNEMEYER, MR. DAVIS, MR. DORNAN OF CALIFORNIA, MR. HAMMERSCHMIDT, MR. HILER, MRS. HOLT, MR. LATTA, MR. LEE, MR. MCDADE, MR. MOLINARI, MR. MOTTL, MR. MOORHEAD, MR. MYERS, MR. SAWYER, MR. SKEEN, MR. SPENCE, MR. TAYLOR, MR. ROBERTS OF KANSAS, MR. WALKER, MR. WEBER OF OHIO, MR. SENSENBRENNER, MR. FRENZEL, MR. LEBOUTILLIER, MR. GINGRICH, MR. JEFFRIES, MR. STANGELAND, MR. SHELBY, MR. MARLENEE, MR. DYSON, MR. TAUKE, MR. PORTER, MR. HARTNETT, MR. SOLOMON, MR. EVANS OF DELAWARE, MR. HUNTER, MR. ATKINSON, MR. JAMES K. COYNE, MR. MCGRATH, MR. HANSEN OF IDAHO, MR. MARTIN OF NEW YORK, MR. BROWN OF COLORADO, MR. HYDE, MR. PARRIS, MR. MARKEY, MR. BLILEY, MR. EDWARDS OF OKLAHOMA, MR. BENEDICT, MR. LUJAN, MR. WORTLEY, MR. WEBER OF MINNESOTA, MR. WINN, MR. YOUNG OF FLORIDA, MR. SMITH OF ALABAMA, MR. MITCHELL OF NEW YORK, MR. FISH, MR. HORTON, MR. SUNIA, MR. BROYHILL, MR. ROGERS, MR. WAMPLER, MR. COUGHLIN, MR. ROUSSELOT, MR. GILMAN, MR. WHITTAKER, MR. O'BRIEN, MR. FOGLIETTA, MR. TRIBLE, MR. BAFALIS, MR. GOODLING, MR. GREGG, MR. GRISHAM, MR. RICHMOND, MR. BURGENER, MR. MCCOLLUM, MR. GRAY, MR. BEVILL, MR. DAN DANIEL, MR. ERTEL, MRS. FENWICK, MR. GARCIA, MR. HAGEDORN, MR. JEFFORDS, MR. LEWIS, MR. RITTER, MR. CAMPBELL, MR. BEARD, MR. MORRISON, MRS. MARTIN OF ILLINOIS, MR. ROE, MR. CARMAN, MR. BUTLER, MR. EDGAR, MR. WOLPE, MR. VANDER JAGT, MR. LIVINGSTON, MR. NEAL, MS. OAKAR, MR. ERDAHL, MR. CROCKETT, MR. CHAPPELL, MR. BLANCHARD, MR. BONIOR OF MICHIGAN, MR. CONYERS, MRS. CHISHOLM, MR. FITHIAN, MR. FORD OF MICHIGAN, MR. KILDEE, MR. LELAND, MR. TRAXLER, MRS. SMITH OF NEBRASKA, MR. SIMON, AND MR. LAFALCE

To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

(Also referred to Education and Labor, and Banking, Finance and Urban Affairs Committees.)

Identical with

H.R. 6443 Mr. Hammerschmidt

H.R. 6330 **May 6, 1982**

MR. WOLPE, MRS. SCHNEIDER, MR. JEFFORDS, MR. EDGAR, MR. OBERSTAR, MS. OAKAR, MR. ST GERMAIN, MR. DOWNEY, MR. RINALDO, MR. YATES, MR. SABO, MR. MITCHELL OF NEW YORK, MR. FORD OF MICHIGAN, MR. HOLLENBECK, MR. HUGHES, MR. ZABLOCKI, AND MR. HORTON

To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

(Also referred to Energy and Commerce, Public Works and Transportation, and Judiciary Committees.)

H.R. 6340 **May 11, 1982**

MR. BAILEY OF PENNSYLVANIA, MR. FORD OF TENNESSEE, AND MR. SMITH OF PENNSYLVANIA

To amend section 203(e)(1)(A) of the Federal-State Extended Unemployment Compensation Act of 1970 (as amended) with respect to the determination of the insured unemployment rate.

May 14, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6341 **May 11, 1982**

MR. BIAGGI, AND MS. FERRARO

To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 6342 **May 11, 1982**

MR. COLEMAN, MR. MCGRATH, MR. PORTER, MR. BLILEY, MR. FORSYTHE, MR. MCDONALD, MR. PETRI, MR. FRANK, MR. WILSON, MR. MOLLOHAN, MR. BAFALIS, MR. SOLOMON, MR. LIVINGSTON, MR. JEFFRIES, MR. GOODLING, MR. D'AMOURS, MR. COATS, MR. KRAMER, MR. HUGHES, MR. DOUGHERTY, MR. DUNCAN, MR. LEBOUTILLIER, MR. HERTEL OF MICHIGAN, MR. HOPKINS, MR. ERLENBORN, MR. BEARD, MR. FRENZEL, MR. RATCHFORD, MR. MCKINNEY, MR. ROEMER, MR. PASHAYAN, MR. HUCKABY, MR. BEDELL, MR. GUNDERSON, MR. LUNGREN, MR. DENARDIS, MR. BIAGGI, MR. LAFALCE, MR. OTTINGER, AND MR. COURTER

To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6345 — **May 11, 1982**

MR. DICKINSON

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

May 14, 1982. Referred to Subcommittee on Social Security.

H.R. 6346 — **May 11, 1982**

MR. DONNELLY

To amend the Internal Revenue Code of 1954 to allow a deduction for sewer charges in the same manner as the deduction allowed for real property taxes.

H.R. 6352 — **May 11, 1982**

MR. PAUL, MR. DERWINSKI, MR. JEFFRIES, AND MR. GOODLING

To amend the Internal Revenue Code of 1954 to provide that a 10 percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than an exemption of $10,000.

H.R. 6353 — **May 11, 1982**

MR. SHANNON, MRS. HECKLER, MR. HEFTEL OF HAWAII, MR. BAILEY OF PENNSYLVANIA, MR. BRODHEAD, MR. GEPHARDT, MR. MATSUI, AND MR. MARTIN OF NORTH CAROLINA

To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.

H.R. 6356 — **May 12, 1982**

MR. BIAGGI, MR. PEPPER, MR. OBERSTAR, MR. FORSYTHE, MR. OTTINGER, MR. WILSON, MR. SIMON, MR. PICKLE, MR. VENTO, MR. RATCHFORD, MR. RANGEL, AND MR. SCHEUER

To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

May 18, 1982. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 6358 — **May 12, 1982**

MR. HOLLAND, MR. VANDER JAGT, AND MR. BAFALIS

To prevent retroactive recharacterization for tax purposes of certain binding lease contracts that include a terminal rental adjustment clause.

H.R. 6360 — **May 12, 1982**

MR. MOORE

To increase the column 1 rate of duty on melamine.

May 17, 1982. Referred to Subcommittee on Trade.
June 2, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, U.S. International Trade Commission and the U.S. Trade Representative.
Sept. 16, 1982. Hearing held.
Oct. 5, 1982. Adverse report received from Department of Commerce.
Dec. 13, 1982. Informative report received from U.S. International Trade Commission.

H.R. 6369 — **May 13, 1982**

MR. FORD OF TENNESSEE, MR. AUCOIN, MR. WILLIAM J. COYNE, AND MR. FRANK

To provide a program of Federal supplemental unemployment compensation, and for other purposes.

(Supersedes H.R. 6085)

May 14, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
May 20, 1982. Ordered reported.
May 20, 1982. Adverse report received from the Department of Labor.
May 25, 1982. Reported to House amended. H.Rept. 97-587, Part 1. Referred to Appropriations Committee for 15 days with instructions to report back to the House as provided in sec. 401(b) of P.L. 93-344.
June 23, 1982. Committee on Appropriations discharged from consideration.

(See P.L. 97-248 (H.R. 4961) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 6372 — **May 13, 1982**

MR. DOWNEY

To amend the Internal Revenue Code of 1954 to assure that living expense deductions of Members of Congress be substantiated and auditable.

(Superseded by P.L. 97-248 (H.R. 6685).)

H.R. 6374 — **May 13, 1982**

MR. FOWLER, MR. FRENZEL, MR. JENKINS, AND MR. MATSUI

To amend the Internal Revenue Code of 1954 to provide an alternative method of allocation of property taxes for cooperative housing corporations.

H.R. 6378 — **May 13, 1982**

MR. LENT

To amend the Internal Revenue Code of 1954 to provide for the equal corporate income taxation of certain cooperative corporations and competing investor-owned businesses.

H.R. 6379 — **May 13, 1982**

MR. MADIGAN

To amend the Internal Revenue Code of 1954 to add a method of valuing farm land owned by a private foundation for purposes of determining whether the foundation is an operating foundation.

H.R. 6380 — **May 13, 1982**

MR. MARTIN OF NORTH CAROLINA

To amend the Internal Revenue Code of 1954 to permit the disclosure of the names and addresses of persons receiving permits to produce distilled spirits for fuel use to certain State agencies for use in enforcing State laws.

H.R. 6390 — **May 17, 1982**

MR. CONTE

To provide the past expenditures for urea-formaldehyde foam insulation shall not be taken into account in computing the dollar limitation under the Federal residential energy tax credit and to allow a medical expense deduction from income tax for the removal of urea-formaldehyde foam insulation.

May 24, 1982. Referred to the Subcommittee on Health with respect to those provisions under its jurisdiction.

H.R. 6391 — **May 17, 1982**

MR. CONTE, MR. DICKS, MR. EDGAR, MR. FRANK, MR. MAVROULES, MR. MINISH, MR. MITCHELL OF MARYLAND, MR. MOLINARI, MR. SCHEUER, MR. GINGRICH, MR. RANGEL, MR. OTTINGER, MRS. COLLINS OF ILLINOIS, MR. MCDADE, MR. DOWNEY, MRS. HECKLER, MR. OBERSTAR, AND MR. GORE

To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

(Also referred to Small Business Committee.)

H.R. 6395 — **May 18, 1982**

MR. CONABLE

To amend the Internal Revenue Code of 1954 to provide that the tax treatment of partnership items shall be determined at the partnership level.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6396 — **May 18, 1982**

MR. GIBBONS AND MR. VANDER JAGT

To provide for the duty-free treatment of purposes. certain needlecraft display models, and for other

(Embodied in H.R. 6867.)

May 24, 1982. Referred to Subcommittee on Trade.
May 26, 1982. Hearings held.
June 16, 1982. Report requested from U.S. International Trade Commission.
June 29, 1982. No objection if amended as suggested report received from Department of Commerce.
July 22, 1982. Informative report received from U.S. International Trade Commission.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 6397 — **May 18, 1982**

MR. GINGRICH, MR. WOLF, MR. HILER, AND MR. LEBOUTILLIER

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for computers designed primarily for educational, professional, or other essentially nonrecreational use in the home.

H.R. 6399 **May 18, 1982**

MR. MOORE

To amend the Internal Revenue Code of 1954 with respect to the treatment of certain employees of institutions of higher education under State unemployment compensation laws.

May 25, 1982. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
July 14, 1982. Voluntary favorable report received from Department of Labor.

H.R. 6407 **May 19, 1982**

MR. ARCHER, MR. FOWLER, MR. HOLLAND, MR. JENKINS, MR. GEPHARDT, AND MR. SCHULZE

To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

H.R. 6410 **May 19, 1982**

MR. RANGEL

To amend the Internal Revenue Code of 1954 to provide greater equity in, and to prevent abuse of, the tax treatment of pensions and certain other benefits.

June 10, 1982. Hearing held.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6414 **May 19, 1982**

MR. CONABLE AND MR. SHAW

To amend the Internal Revenue Code of 1954 with respect to the application of the investment tax credit at risk rules in the case of certain subchapter S corporations.

H.R. 6415 **(See H.R. 5324 for identical bills.)** **May 19, 1982**

MR. DECKARD

To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6418 **May 19, 1982**

MR. FIELDS, MR. ARCHER, AND MR. PAUL

To amend the Internal Revenue Code of 1954 to treat as medical care the expenses of meals and lodging of a parent or guardian accompanying a child away from home for the purpose of receiving medical care, and the expenses of meals and lodging of a child away from home for the purpose of receiving medical care on an outpatient basis.

May 24, 1982. Referred to Subcommittee on Health with respect to those provisions under it jurisdiction.

H.R. 6421 **May 19, 1982**

MR. FRENZEL

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, to permit the making of certain loans and leases by an employee benefit plan to a substantial employer maintaining the plan, and for other purposes.

(Also referred to Education and Labor Committee.)

H.R. 6423 **May 19, 1982**

MR. HAGEDORN

To amend the Trade Act of 1974 to ensure reciprocal agricultural trade opportunities, and for other purposes.

May 24, 1982. Referred to Subcommittee on Trade.

H.R. 6425 **May 19, 1982**

MR. MARRIOTT

To amend section 280A of the Internal Revenue Code of 1954 by repealing the provision directing the Secretary of the Treasury to prescribe amounts deductible without substantiation by Members of Congress for living expenses, and for other purposes.

(Also referred to Rules Committee.)

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6426 **May 19, 1982**

MR. MOORE, MR. CONABLE, MR. GIBBONS, AND MR. BAFALIS

To amend the Internal Revenue Code of 1954 to allow non-deductible savings contributions to individual retirement accounts and individual retirement annuities.

H.R. 6429 **May 19, 1982**

MR. NOWAK, MR. MARRIOTT, MR. MOORE, MR. MITCHELL OF MARYLAND, MR. MCDADE, MR. PHILIP M. CRANE, MR. LAFALCE, MRS. HECKLER, MR. STATON OF WEST VIRGINIA, MR. DANIEL B. CRANE, MR. DORGAN OF NORTH DAKOTA, MR. SMITH OF IOWA, MR. STANTON OF OHIO, MR. WYDEN, MR. ECKART, MR. BEDELL, MR. SMITH OF NEW JERSEY, MR. DAUB, MR. LUKEN, MR. MAZZOLI, MR. STENHOLM, MR. RICHMOND, MR. CONTE, MR. FARY, MR. SAVAGE, MR. IRELAND, MR. ROEMER, MR. HANSEN OF UTAH, MRS. SNOWE, MR. WEBER OF MINNESOTA, MR. FORSYTHE, MR. DAVIS, MR. EDGAR, MR. FAZIO, MR. UDALL, MR. HUGHES, MR. SENSENBRENNER, MR. FRANK, MR. D'AMOURS, MR. ROBERTS OF SOUTH DAKOTA, MR. MORRISON, MR. MCHUGH, MR. DREIER, MR. NELLIGAN, MR. VENTO, MR. GUNDERSON, MR. FISH, MR. FRENZEL, AND MR. LOWRY OF WASHINGTON

To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6431 **May 19, 1982**

MR. PEYSER

To amend the Internal Revenue Code of 1954 to require Members of Congress to substantiate their deductions for living expenses while away from home.

(Superseded by P.L. 97-248 (H.R. 6685).)

H.R. 6433 **May 19, 1982**

MR. SHANNON, MR. GIBBONS, MR. LUNDINE, MR. GUARINI, MR. MCCLOSKEY, MR. EDWARDS OF CALIFORNIA, MR. ANDERSON, MR. BROWN OF CALIFORNIA, MR. BEILENSON, MR. JOHN L. BURTON, MR. PHILLIP BURTON, MR. CORLHO, MR. DYMALLY, MR. FAZIO, MR. LANTOS, MR. MATSUI, MR. MINETA, MR. PANETTA, MR. ROYBAL, MR. GOLDWATER OF CALIFORNIA, MR. BAILEY OF PENNSYLVANIA, MR. BAFALIS, MR. BOLAND, MR. PEPPER, MR. JACOBS, MR. MOAKLEY, MR. NELSON, MR. AKAKA, MRS. COLLINS OF ILLINOIS, MR. UDALL, MR. BEDELL, MR. MARRIOTT, MR. RATCHFORD, MR. FLORIO, MR. BADHAM, MR. FRENZEL, AND MR. PATTERSON

To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

(Also referred to Foreign Affairs Committee.)

May 24, 1982. Referred to Subcommittee on Trade.
May 24, 1982. Hearing held.
July 26, 1982. Hearing held.

Identical with
H.R. 6436 Mr. Stark

H.R. 6435 **May 19, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to provide a tax credit for the expenses of collecting certain types of scientific data in foreign countries.

H.R. 6436 **(See H.R. 6433 for identical bills.)** **May 19, 1982**

MR. STARK

To authorize negotiations directed toward opening foreign markets to United States exports of high technology products, and for other purposes.

(Also referred to Foreign Affairs Committee.)

May 24, 1982. Referred to Subcommittee on Trade.
May 24, 1982. Hearing held.

H.R. 6437 **May 20, 1981**

MR. BROOMFIELD

To amend the Internal Revenue Code of 1954 to allow individuals a refundable income tax credit for expenditures to remove formaldehyde foam insulation from their homes.

H.R. 6438 **May 20, 1981**

MR. DAVIS

To restrict the importation of copper, copper bearing ores and materials, copper alloys and their so-called basic shapes and forms.

May 24, 1982. Referred to Subcommittee on Trade.
Aug. 4, 1982. Report requested from U.S. International Trade Commission.
Nov. 1, 1982. Informative report received from U.S. International Trade Commission.

H.R. 6439 **May 20, 1981**

MR. DAVIS

To restrict the importation of steel mill products and of iron ore.

May 24, 1982. Referred to Subcommittee on Trade.

H.R. 6443 (See H.R. 6325 for identical bills.) **May 20, 1981**

MR. HAMMERSCHMIDT

To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fuad residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

(Also referred to Education and Labor, and Banking, Finance and Urban Affairs Committees.)

H.R. 6445 **May 20, 1981**

MR. PAUL

To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 6448 **May 20, 1981**

MR. RODINO

To help States assist the innocent victims of crime and to create a crime victims compensation trust fund.

(Also referred to Judiciary Committee.)

H.R. 6460 **May 21, 1982**

MR. BAILEY OF PENNSYLVANIA, MR. MURPHY, MR. BAFALIS, MR. LOWRY OF WASHINGTON, MR. DUNN, MR. LEBOUTILLIER, MR. EDGAR, MR. SYNAR, MR. PEYSER, MR. RAHALL, MR. SIMON, MR. MATSUI, MR. HOWARD, MR. LELAND, MR. FAZIO, MR. FRANK, MR. DASCHLE, MRS. KENNELLY, MR. HECKLER, MR. SCHUMER, MR. QUILLEN, MR. SUNIA, MR. FISH, MR. MCGRATH, MR. MOLINARI, MR. HYDE, MR. MOTTL, MR. ANDERSON, MR. ERDAHL, MR. DAVIS, MR. MARTINEZ, MR. MINETA, MR. MCDADE, AND MR. PAUL

To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6464 (See H.R. 6140 for identical bills.) **May 21, 1982**

MR. FASCELL

To amend the Internal Revenue Code of 1954 with respect to the treatment of expenses of attending foreign conventions.

H.R. 6465 **May 21, 1982**

MR. LAGOMARSINO, MRS. HOLT, MR. ERDAHL, MR. FAUNTROY, MR. FORSYTHE, MR. LIVINGSTON, MR. EDWARDS OF CALIFORNIA, MR. DANNEMEYER, MR. BURGENER, MR. HUGHES, MS. MIKULSKI, MR. FISH, MR. FAZIO, MR. JEFFORDS, MR. RICHMOND, MR. PASHAYAN, MR. DOWNEY, MR. COELHO, MR. WALKER, MR. PANETTA, MR. HORTON, MR. NEAL, MR. EDWARDS OF ALABAMA, MR. PATTERSON, MR. MILLER OF CALIFORNIA, MR. ANDERSON, MR. EVANS OF IOWA, MR. JAMES K. COYNE, MR. VENTO, MR. DAN DANIEL, MR. LONG OF MARYLAND, MR. MARTIN OF NORTH CAROLINA, MR. LOWERY OF CALIFORNIA, MR. JONES OF NORTH CAROLINA, MR. DORNAN OF CALIFORNIA, MR. BEILENSON, MR. BADHAM, MR. SHUMWAY, MR. WEAVER, MR. MATSUI, MR. CHAPPELL, MR. CLINGER, MR. WILLIAMS OF MONTANA, MR. COURTER, MR. BREAUX, MR. OBERSTAR, MR. MCKINNEY, MR. BEREUTER, MR. THOMAS, MR. ROE, MR. CONTE, AND MR. HUTTO

To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

(Supersedes H.R. 4680)

H.R. 6468 **May 24, 1982**

MR. JENKINS, AND MR. MARTIN OF NORTH CAROLINA

To amend section 168 of the Internal Revenue Code of 1954 to require economic substance in lease transactions under the accelerated cost recovery system.

H.R. 6475 **May 25, 1982**

MR. RANGEL, MR. CONABLE, MR. GIBBONS, MR. PICKLE, MR. JENKINS, MR. SHANNON, AND MR. RUSSO

To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

Dec. 14, 1981. Hearing held on subject matter.
June 9, 1982. Ordered reported.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6476 **May 25, 1982**

MR. BEDELL

Relating to the effective date of the change made by section 421 of the Economic Recovery Tax Act of 1981 in the definition of family members for purposes of the estate tax special valuation of farm, etc., real property.

H.R. 6480 **May 25, 1982**

MR. HANCE

To amend the Internal Revenue Code of 1954 to allow individuals who do not itemize deductions a deduction for expenses paid or incurred for services in connection with the preparation of any individual income tax return.

H.R. 6481 **May 25, 1982**

MR. LEVITAS

To provide that Members of Congress will be treated in the same manner as other taxpayers with respect to the deductibility of living expenses while away from home in the pursuit of a trade or business.

(See P.L. 97-216 (H.R. 6685) for related action.

H.R. 6482 **May 25, 1982**

MR. PEASE, MR. WRIGHT, MR. GIBBONS, MR. PEPPER, MR. BOLAND, MR. MOAKLEY, MR. BROWN OF CALIFORNIA, MR. FORD OF MICHIGAN, MR. JENKINS, MR. DOWNEY, MR. CONYERS, MR. SIMON, MR. BAILEY OF PENNSYLVANIA, MR. BRODHEAD, MR. FITHIAN, MR. MATSUI, MR. ERTEL, MR. SEIBERLING, MR. ALEXANDER, MR. HOLLAND, MR. TRAXLER, MR. RAHALL, AND MR. GUARINI

To improve worker training under the Trade Act of 1974, and for other purposes.

June 1, 1982. Referred to Subcommittee on Trade.
June 2, 1982. Reports requested from the Department of Labor and the U.S. Trade Representative.
June 14, 1982. Hearing held.
July 14, 1982. Adverse report received from Department of Labor.

H.R. 6483 **May 25, 1982**

MR. ROE, MR. DWYER, MR. FLORIO, MR. FORSYTHE, MR. HUGHES, MR. MINISH, MR. SMITH OF NEW JERSEY, MR. BEARD, MR. SHELBY, MR. EDGAR, MR. SUNIA, MR. DE LA GARZA, MR. ERTEL, MR. DUNCAN, MR. BIAGGI, MR. MYERS, MR. CLINGER, MR. BARNARD, MR. ALBOSTA, MR. GORE, MR. HANSEN OF IDAHO, MR. ZEFERETTI, MR. HENDON, MR. FOGLIETTA, MR. DENARDIS, MR. FISH, MR. BONER OF TENNESSEE, MR. ADDABBO, MR. SILJANDER, MR. RINALDO, MR. LEBOUTILLIER, MR. GUARINI, MR. TAUKE, AND MR. PEYSER

To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax-exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6484 **May 25, 1982**

MR. SHANNON

To amend the Internal Revenue Code of 1954 to expand the credit for university research.

H.R. 6487 **May 25, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to deny the benefits of the accelerated cost recovery system to residential real property acquired from the Federal Government in a sale without competitive bidding.

H.R. 6488 **May 25, 1982**

MR. WHITE, MR. COELHO, MR. PETRI, MR. WON PAT, AND MR. PATMAN

To amend the Congressional Budget Act of 1974 and the Budget and Accounting Act, 1921, to direct the Federal Reserve Board to increase the money stock at an annual rate not to exceed the historic growth rate of the real gross national product, to bring the activities of the Federal Finance Bank and other off-budget entities within the unified budget, to eliminate budget deficits, to limit the levels of total budget outlays, and to allow for the gradual elimination of the public debt.

(Also referred to Banking, Finance, and Urban Affairs, Government Operations, and Rules Committees.)

H.R. 6493 **May 26, 1982**

MR. GOODLING

To amend the Internal Revenue Code of 1954 to reduce the amount of foreign earned income which is excludable from gross income.

H.R. 6502 **May 26, 1982**

MR. WHITLEY

To amend the Internal Revenue Code of 1954 to provide that no deduction shall be allowed for the living expenses of Members of Congress in the Washington D.C. area for any day unless the Member certifies that he was away from his home in his district and was physically present in such area by reason of official business on such day, and for other purposes.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6503 **May 27, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 with respect to the limitations on the flow-through of the investment tax credit in the case of certain regulated companies.

June 21, 1982. Hearing held.

H.R. 6504 **May 27, 1982**

MR. JAMES K. COYNE

To increase the tariff on injection and compression molds made in Canada in order to offset the subsidy provided with respect to such articles by the Canadian Government.

June 1, 1982. Referred to Subcommittee on Trade.
Aug. 4, 1982. Report requested from U.S. International Trade Commission.
Jan. 3, 1983. Informative report received from u.S. International Trade Commission.

H.R. 6505 **May 27, 1982**

MR. BENJAMIN, MR. GAYDOS, MR. ANNUNZIO, MR. APPLEGATE, MR. ATKINSON, MR. BAILEY OF PENNSYLVANIA, MR. BEVILL, MR. BROWN OF CALIFORNIA, MR. CLINGER, MR. WILLIAM J. COYNE, MR. DAVIS, MR. DERWINSKI, MR. ECKART, MR. DONNELLY, MR. DWYER, MR. ERTEL, MR. EVANS OF INDIANA, MR. FITHIAN, MR. FLIPPO, MR. FORD OF MICHIGAN, MR. GEPHARDT, MR. HILLIS, MR. HOLLAND, MR. JACOBS, MR. KOGOVSEK, MR. LUKEN, MR. LEHMAN, MR. MATSUI, MR. MAVROULES, MS. MIKULSKI, MR. PERKINS, MR. MOLLOHAN, MR. MOTTL, MR. MURPHY, MR. MURTHA, MR. NICHOLS, MR. NOWAK, MS. OAKAR, MR. OBERSTAR, MR. RAHALL, MR. ROE, MR. RUSSO, MR. SAVAGE, MR. SHARP, MR. SHELBY, MR. SHUSTER, MR. SMITH OF PENNSYLVANIA, MR. STOKES, MR. VOLKMER, MR. WALGREN, MR. WASHINGTON, MR. WILLIAMS OF OHIO, MR. YATRON, MR. JONES OF NORTH CAROLINA, MR. GRAY, MR. YOUNG OF MISSOURI, MR. BLANCHARD, MR. BROOKS, MR. JAMES K. COYNE, MR. DINGELL, MR. FARY, MR. FAUNTROY, MR. MONTGOMERY, MR. NATCHER, MR. MITCHELL OF MARYLAND, MR. FISH, MR. ZEFERETTI, MR. ANTHONY, MR. FAZIO, MR. MCDADE, MR. BRINKLEY, MR. SUNIA, MR. SAM B. HALL, JR., MR. KILDEE, MR. WEAVER, MR. VENTO, MRS. COLLINS OF ILLINOIS, MR. TAYLOR, MR. GUARINI, MR. HERTEL OF MICHIGAN, AND MR. TRAXLER

To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

June 1, 1982. Referred to Subcommittee on Trade.

H.R. 6509 **May 27, 1982**

MR. FRENZEL (BY REQUEST)

To amend the Trade Act of 1974 to eliminate trade adjustment allowances for workers not enrolled in approved training on July 1, 1982, and for other purposes.

June 1, 1982. Referred to Subcommittee on Trade.
June 14, 1982. Hearing held.

H.R. 6510 **May 27, 1982**

MR. CONABLE, MR. BAILEY OF PENNSYLVANIA, MR. BRODHEAD, MR. HOLLAND, MR. BUTLER, MRS. FENWICK, MR. STANTON OF OHIO, MRS. HOLT, MR. WEBER OF OHIO, MR. FORSYTHE, MR. CARNEY, MR. DAVIS, MR. FRENZEL, MR. LEE, MR. MCCLORY, MR. PARRIS, MR. SHAW, MR. VANDER JAGT, AND MR. WAMPLER

To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6512 **May 27, 1982**

MR. MARLENEE, MR. STOKES, AND MR. SANTINI

To reduce interest rates by limiting the rate of interest which the U.S. Government may pay on debt obligations issued by the United States and by establishing a national indexed usury ceiling.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 6514 **May 27, 1982**

See Bills and Resolutions Referred to Other Committees.

H.R. 6515 **May 27, 1982**

MR. MINISH

To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age sixty-two.

H.R. 6516 **May 27, 1982**

MR. MOORE, AND MR. FRENZEL (BY REQUEST)

To amend the Internal Revenue Code of 1954 to limit the amount of unemployment compensation payable for a week of unemployment, and for other purposes.

Mar. 18, 1982. Executive Communication 3448.
June 1, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.
July 14, 1982. Voluntary favorable report received from Department of Labor.

H.R. 6517 **May 27, 1982**

MR. MOORE, AND MR. FRENZEL (BY REQUEST)

To amend title 5, United States Code, to limit eligibility for unemployment compensation for ex-servicemembers, and for other purposes.

Mar. 2, 1982. Executive Communication. 3245.
June 1, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 6521 **May 27, 1982**

MR. TAYLOR

To prevent from taking effect any law enacted during 1981, which provided special tax benefits with respect to the living expenses of Members of Congress.

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6524 **May 27, 1982**

MR. ROSENTHAL

To amend the Internal Revenue Code of 1954 to allow individuals a refundable income tax credit for expenditures to remove formaldehyde foam insulation from their homes, and for other purposes.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 6526 **June 2, 1982**

MR. MONTGOMERY, MR. EDWARDS OF CALIFORNIA, MR. EDGAR, MR. FAZIO, MR. WILSON, MR. WORTLEY, MR. FORD OF MICHIGAN, MR. FRANK, MR. MITCHELL OF MARYLAND, MR. MCGRATH, MR. HUTTO, MS. FERRARO, MR. KILDEE, MR. EMERSON, MR. COELHO, MR. DOUGHERTY, MR. SIMON, MR. WHITE, MR. FISH, MR. WHITLEY, MR. NEAL, MR. HILLIS, MR. WOLF, MR. GINGRICH, MR. DELLUMS, MR. ROYBAL, MR. LELAND, MR. SOLARZ, MR. MINISH, MR. BAILEY OF PENNSYLVANIA, MR. GLICKMAN, MR. MCEWEN, MR. BINGHAM, MR. APPLEGATE, MR. MCKINNEY, MR. PEPPER, MR. RALPH M. HALL, MR. LEE, MR. FORSYTHE, MR. DONNELLY, MR. SMITH OF NEW JERSEY, MR. SUNIA, MR. ADDABBO, MR. MINETA, MR. DENARDIS, MR. TRIBLE, MR. MOAKLEY, MR. MITCHELL OF NEW YORK, MR. D'AMOURS, MRS. HOLT, MR. ROE, MR. BOWEN, MR. MCCURDY, MR. BENNETT, AND MR. STANGELAND

To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

June 2, 1982. Referred to Subcommittee on Social Security.

H.R. 6528 **June 2, 1982**

MR. TAUKE

To amend title XVI of the Social Security Act to provide that interest on savings accounts (and other amounts similarly paid on deposits in financial institutions), if less than $60 in a calendar quarter, shall be excluded in determining an individual's income for eligibility and benefit purposes under the supplemental security income program.

June 2, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6537 **(See H.R. 5329 for identical bills.)** **June 7, 1982**

MR. HAMMERSCHMIDT

To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6543 — **June 8, 1982**

MR. ST GERMAIN

To suspend for 2 years the duty on parts of stepper motors.

June 11, 1982. Referred to Subcommittee on Trade.
Aug. 4, 1982. Report requested from U.S. International Trade Commission.
Oct. 27, 1982. Informative report received from U.S. International Trade Commission.

H.R. 6550 — **June 9, 1982**

MR. ROSTENKOWSKI

To provide for a temporary increase in the public debt limit, and for other purposes.

May 25, 1982. Hearing held on subject matter.
June 9, 1982. Ordered reported.
June 10, 1982. Reported to House, with amendment. H.Rept. 97-601.

(Superseded by H.R. 6595.)

(See P.L. 97-51 (H.J. Res. 325) for related action.)

H.R. 6556 — **June 9, 1982**

MR. FRENZEL

To amend the Internal Revenue Code of 1954 to make permanent the present percentage rate for computing the addition to reserves for bad debts for banks and to modify the experience method to allow a showing based on facts and circumstances.

H.R. 6566 — **June 10, 1982**

MR. FRANK

To amend the Internal Revenue Code of 1954 to repeal the option to expense intangible drilling and development costs in the case of oil, gas, and geothermal wells, to repeal percentage depletion in the case of such wells, and to repeal certain benefits enacted by the Economic Recovery Tax Act of 1981 with respect to the windfall profit tax on domestic crude oil.

H.R. 6568 — **June 10, 1982**

MR. GREEN

To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6572 — **June 10, 1982**

MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to extend the general energy investment tax credit to December 31, 1985, and to expand the application of the special rules for certain long-term projects.

H.R. 6573 — **June 10, 1982**

MR. HYDE, MR. SAM B. HALL, JR., MR. MCCOLLUM, MR. MCCURDY, MR. DREIER, MR. EVANS OF GEORGIA, MR. FORSYTHE, MR. JEFFRIES, MR. MCCLORY, MR. PORTER, MR. STANTON OF OHIO, MR. WALKER, MR. WHITEHURST, MR. WOLF, MR. BAFALIS, MR. SOLOMON, MRS. BOUQUARD, MR. FIELDS, MR. HILER, MR. SPENCE, MR. YOUNG OF FLORIDA, MR. LAGOMARSINO, AND MR. WASHINGTON

To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6575 — **June 10, 1982**

MR. MARKEY, MR. FARY, MR. MOLLOHAN, MR. FRANK, MR. WYDEN, MR. RAHALL, MR. MCKINNEY, MRS. HECKLER, MR. HUGHES, MR. BEDELL, MR. EDGAR, MR. MITCHELL OF MARYLAND, MR. CORRADA, MR. RANGEL, MR. CONTE, AND MR. ECKART

To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6578 — **June 10, 1982**

MR. SHANNON, MR. CONABLE, MRS. HECKLER, MR. FRANK, AND MR. GUARINI

To amend the Internal Revenue Code of 1954 to clarify the exclusion from income for the value of lodging located in the proximity of an educational institution and furnished by such institution to its employees.

H.R. 6579 — **June 10, 1982**

MR. SMITH OF ALABAMA, MR. GINGRICH, MR. SOLOMON, MR. WON PAT, AND MR. MCGRATH

To amend the Internal Revenue Code of 1954 to provide a credit against income tax for a certain amount of wages paid to a previously unemployed individual if such individual is hired between June 15, 1982, and October 15, 1982, and such individual represents a net increase in employment by the employer.

H.R. 6589 **June 15, 1982**

MR. BIAGGI

To amend title XVIII of the Social Security Act to exclude medicare reimbursement for costs of anti-union organizing activities.

(Also referred to Energy and Commerce Committee.)

June 18, 1982. Referred to Subcommittee on Health.

H.R. 6592 **(See H.R. 46 for identical bills.)** **June 15, 1982**

MR. DANIEL B. CRANE

To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

June 17, 1982. Referred to Subcommittee on Social Security.

H.R. 6594 **June 15, 1982**

MR. DYMALLY, MR. OBERSTAR, MR. SCHUMER, MR. BONIOR OF MICHIGAN, MR. KASTENMEIER, MR. JEFFORDS, MR. ROE, MR. COURTER, MRS. CHISHOLM, MR. BARNES, MR. RAHALL, MR. FAUNTROY, MR. DELLUMS, MR. VENTO, MR. STOKES, MR. ALBOSTA, MR. SUNIA, MS. FERRARO, MR. SMITH OF PENNSYLVANIA, MR. CONYERS, MR. FISH, MR. FROST, MR. WEAVER, MR. MINETA, MR. FRANK, MR. OTTINGER, MRS. BOUQUARD, MR. DWYER, MR. ZEFERETTI, MR. BINGHAM, MR. DIXON, MR. PEPPER, MR. WASHINGTON, MR. NEAL, MR. RATCHFORD, MR. WALGREN, MR. YATRON, AND MR. FAZIO

To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

June 18, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-362 (H.R. 4717) for related action.)

H.R. 6595 **June 15, 1982**

MR. ROSTENKOWSKI

To provide for a temporary increase in the public debt limit, and for other purposes.

(Supersedes H.R. 6550.)

June 16, 1982. Ordered reported.
June 16, 1982. Reported to House. H. Rept. 97-609.
June 16, 1982. Hearing before Rules Committee.
June 16, 1982. H.Res. 504, providing for a modified closed rule with 1 hour of debate was reported to the House. H.Rept. 97-610.

(See P.L. 97-204 (H.J.Res. 519).)

H.R. 6604 **June 16, 1982**

MR. BEDELL AND MR. REUSS

To discourage tax-motivated corporate acquisitions by eliminating certain tax benefits which may be derived through such acquisitions.

H.R. 6605 **June 16, 1982**

MR. REUSS AND MR. BEDELL

To amend the Internal Revenue Code of 1954 to discourage large corporate acquisitions and to encourage small business.

(Also referred to Science and Technology Committee.)

H.R. 6606 **June 16, 1982**

MR. BROOKS, AND MR. FAZIO

To amend the Internal Revenue Code of 1954 to prohibit certain suits against employers complying with withholding notices, to increase the penalties for filing false withholding statements, and for other purposes.

H.R. 6607 **June 16, 1982**

MR. COATS, MR. WOLF, MR. PORTER, MR. HILER, MR. WEBER OF MINNESOTA, MR. GREGG, AND MR. HERTEL OF MICHIGAN

To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.

H.R. 6608 **June 16, 1982**

MR. COATS, MR. WOLF, MR. PORTER, MR. HILER, MR. SPENCE, MR. WEBER OF MINNESOTA, MR. GREGG, AND MR. HERTEL OF MICHIGAN

To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 6613 **June 16, 1982**

MR. GOODLING, MR. ROTH, MR. DOUGHERTY, MR. GINGRICH, MR. FRANK, MR. MCCLORY, MR. FORSYTHE, MR. WON PAT, MR. FRENZEL, MR. LUNGREN, MR. WYDEN, MR. OTTINGER, MR. JEFFORDS, MR. HUGHES, MR. EVANS OF GEORGIA, MR. HORTON, MR. ROEMER, MR. VENTO, MR. BEDELL, MR. LIVINGSTON, MR. WHITLEY, MR. HYDE, MR. RUDD, MR. COURTER, AND MR. LAFALCE

To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6614 **June 16, 1982**

MR. NELSON

To prohibit any increase in the publicly held debt of the United States during any fiscal year if, during the previous fiscal year, outlays by the United States exceeded receipts of the United States.

H.R. 6616 **June 16, 1982**

MR. SABO, MR. GINGRICH, MR. LEHMAN, MR. DOUGHERTY, MR. GRAY, MR. FAZIO, MR. RATCHFORD, MR. GEJDENSON, MRS. KENNELLY, MR. OBERSTAR, MR. MILLER OF CALIFORNIA, MR. HOYER, MS. FERRARO, MR. CONTE, MR. LOWRY OF WASHINGTON, AND MR. ADDABBO

To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

June 23, 1982. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 6617 **June 16, 1982**

MR. SHANNON, MR. MATSUI, MR. BEILENSON, MR. SMITH OF PENNSYLVANIA, MR. STOKES, MR. MINISH, AND MR. ROYBAL

To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981, to repeal the acceleration of the depreciation deductions which will occur in 1985, and for other purposes.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6618 **June 16, 1982**

MR. WEISS, MR. SCHUMER, MR. DELLUMS, MR. STOKES, MR. MITCHELL OF MARYLAND, MR. CROCKETT, AND MR. SEIBERLING

To facilitate the economic adjustment of communities, industries, and workers to reductions or realignments in defense or aerospace contracts, military facilities, and arms export, and for other purposes.

(Also referred to Armed Services, Banking, Finance, and Urban Affairs, Education and Labor, and Government Operations Committees.)

June 23, 1982. Referred to Subcommittees on Trade and Public Assistance and Unemployment Compensation with respect to those provisions under their jurisdiction.

H.R. 6624 **June 17, 1982**

MR. BAILEY OF PENNSYLVANIA

To amend the Trade Act of 1974 to establish certain limitations with respect to the generalized system of preferences, and for other purposes.

June 23, 1982. Referred to Subcommittee on Trade.

H.R. 6627 **June 17, 1982**

MR. PHILIP M. CRANE

To amend the Internal Revenue Code of 1954 to apply the civil fraud penalty only to that portion of an underpayment which is attributable to fraud.

H.R. 6628 **June 17, 1982**

MR. DANNEMEYER

To require amendment of the Internal Revenue Code of 1954 to provide a simple income tax with low marginal rates and to require the Secretary of the Treasury to propose legislation to establish such an income tax.

H.R. 6629 **June 17, 1982**

MR. EVANS OF IOWA, MR. SMITH OF PENNSYLVANIA, AND MR. ERTEL

To provide import relief in the form of domestic content requirements for foreign manufactured articles, and for other purposes.

(Also referred to Energy and Commerce and Rules Committees.)

June 23, 1982. Referred to Subcommittee on Trade.

H.R. 6630 **June 17, 1982**

MR. FRENZEL, MR. MATSUI, AND MR. HOLLAND

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of industrial development bonds.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6633 **June 17, 1982**

MR. GRADISON

To amend the Internal Revenue Code of 1954 with respect to the financing of the unemployment compensation system.

June 22, 1982. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.
July 14, 1982. Voluntary favorable in part, adverse in other parts report received from Department of Labor.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6637 **June 17, 1982**

MR. MICA

To amend title II of the Social Security Act to eliminate benefit disparities by increasing primary insurance amounts, in cases where the benefits involved are computed under the present formula (enacted in 1977), to the extent necessary to assure that such benefits are no less than they would have been if computed under the pre-1977 formula.

June 22, 1982. Referred to Subcommittee on Social Security.

H.R. 6638 **June 17, 1982**

MR. O'BRIEN AND MR. VANDER JAGT

To create jobs and reduce unemployment in congressional districts with high unemployment.

H.R. 6640 **June 17, 1982**

MR. YOUNG OF FLORIDA (BY REQUEST), AND MR. WOLF

To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received as retired or retainer pay by a member or former member of a uniformed service and annuities received under a retired serviceman's family protection plan or survivor benefit plan.

H.R. 6654 **June 22, 1982**

MR. RINALDO, MR. PEPPER, MR. ANDERSON, MR. AUCOIN, MR. BAFALIS, MR. BARNARD, MR. BEVILL, MR. BLANCHARD, MR. BOLAND, MR. JOHN L. BURTON, MR. CLINGER, MR. CORRADA, MR. CROCKETT, MR. DENARDIS, MR. EDGAR, MR. FAZIO, MR. FINDLEY, MR. FLORIO, MR. FORSYTHE, MR. FRENZEL, MR. GINGRICH, MR. HAGEDORN, MR. SAM B. HALL, MR. HOLLENBECK, MR. JOHNSTON OF NORTH CAROLINA, MR. LANTOS, MR. MITCHELL OF MARYLAND, MR. MOAKLEY, MR. MOFFETT, MR. OTTINGER, MR. RODINO, MR. ROE, MR. ROSENTHAL, MR. ST GERMAIN, MRS. SCHROEDER, MR. SCHULZE, MR. SEIBERLING, MR. SIMON, MR. SUNIA, MR. WASHINGTON, MR. YATES, MR. YOUNG OF MISSOURI, MR. MCHUGH, MR. RICHMOND, MR. FISH, MR. STOKES, MR. SMITH OF NEW JERSEY, MRS. HECKLER, MR. DOUGHERTY, MR. WILLIAMS OF MONTANA, MR. WAXMAN, MR. DWYER, MR. SYNAR, MR. BAILEY OF PENNSYLVANIA, MR. CORCORAN, MR. RATCHFORD, MR. RANGEL, AND MR. JAMES K. COYNE

To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with
H.R. 7175 Mr. Horton

H.R. 6660 **June 23, 1982**

MR. SNYDER, MR. BONKER, MR. SUNIA, MR. MATSUI, MR. GINGRICH, MR. FISH, MR. DUNCAN, MR. PRITCHARD, MR. MOLLOHAN, MR. RAHALL, MR. MADIGAN, MR. STATON OF WEST VIRGINIA, MR. MORRISON, MR. CONTE, MR. DYMALLY, MR. WOLF, MR. GREGG, AND MR. DICKINSON

To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

(Also referred to Merchant Marine and Fisheries Committee.)

H.R. 6662 **June 23, 1982**

MR. DOWNEY, MR. ERDAHL, AND MR. EVANS OF DELAWARE

To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

(Supersedes H.R. 2823.)

H.R. 6664 **June 23, 1982**

MR. EMERY

To provide access to trade remedies to small businesses, and for other purposes.

June 28, 1982. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.

H.R. 6668 **June 23, 1982**

MR. FRANK

To amend the Internal Revenue Code of 1954 to provide that the discharge of home mortgage loans will not be treated as income.

H.R. 6669 **June 23, 1982**

MR. HEFTEL OF HAWAII

To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain energy property.

H.R. 6672 **(See H.R. 468 for identical bills.)** **June 23, 1982**

MR. MINISH

To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 6676 **(See H.R. 3034 for identical bills.)** **June 23, 1982**

MR. ROE, MR. WON PAT, MR. MARKEY, MR. CORRADA, MR. MOTTL, MR. STOKES, MR. ADDABBO, MR. DOUGHERTY, MR. BEARD, MR. FROST, MR. EDGAR, MR. SUNIA, MS. MIKULSKI, MR. HUGHES, MR. DAN DANIEL, MR. CONYERS, MR. MITCHELL OF MARYLAND, AND MR. SANTINI

To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

June 30, 1982. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 6684 **June 24, 1982**

MR. RUSSO, MR. SHANNON, MR. BAILEY OF PENNSYLVANIA, MR. FRENZEL, MR. NOWAK, MR. MARRIOTT, MR. MARTIN OF NORTH CAROLINA, MR. PHILIP M. CRANE, MR. ANTHONY, AND MR. BOWEN

To delay Treasury regulations on the debt-equity issue.

H.R. 6689 **June 24, 1982**

MR. BEARD

To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.

(Also referred to Judiciary Committee.)

H.R. 6692 **June 24, 1982**

MR. CONABLE, AND MR. EDGAR

To amend the Internal Revenue Code of 1954 to extend tax-exempt status to organizations providing dependent care for the purpose of enabling individuals to be gainfully employed.

H.R. 6693 **June 24, 1982**

MR. CONTE, MR. MAVROULES, MR. FRANK, MR. GEJDENSON, MRS. KENNELLY, MR. FORSYTHE, MR. MOAKLEY, MR. EVANS OF GEORGIA, MRS. HECKLER, MR. HATCHER, MR. STUDDS, MR. BEVILL, MR. DWYER, MR. VENTO, MR. BONKER, MR. SUNIA, MR. FARY, MR. LEWIS, MR. MOLLOHAN, MR. BEDELL, MR. ROSENTHAL, MR. MOFFETT, MR. ECKART, MR. HUGHES, MRS. SNOWE, MR. LAFALCE, AND MR. CLINGER

To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6694 **June 24, 1982**

MR. DANNEMEYER

To amend the Internal Revenue Code of 1954 to deny tax-exempt status to private schools with racially discriminatory policies and to require the Secretary of the Treasury to obtain a judicial finding of racial discrimination before terminating or denying tax-exempt status to private schools on the grounds of racial discrimination.

H.R. 6698 **June 24, 1982**

MRS. FIEDLER, MR. MARRIOTT, AND MR. BEARD

To amend the Internal Revenue Code of 1954 to make funds available to the small business community.

H.R. 6700 **June 24, 1982**

MR. FORD OF TENNESSEE, MR. VANDER JAGT, MR. HOLLAND, MR. JENKINS, MR. DOWNEY, MR. HEFTEL OF HAWAII, MR. FOWLER, MR. GUARINI, MR. SHANNON, MR. HANCE, MR. MATSUI, MR. BAILEY OF PENNSYLVANIA, MR. ANTHONY, MR. DUNCAN OF TENNESSEE, MR. BAFALIS, MR. GRADISON, MR. LOTT, MR. HILLIS, AND MR. WEBER OF OHIO

To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6701 **June 24, 1982**

MR. GRADISON, MR. BIAGGI, MR. COUGHLIN, MR. DOUGHERTY, MR. LUKEN, MR. SOLOMON, MR. MOLINARI, MR. ROUSSELOT, MR. HYDE, MR. LIVINGSTON, MR. GEPHARDT, MR. NELLIGAN, MR. LUNGREN, MRS. HOLT, MR. FORSYTHE, MR. SNYDER, MR. TAUKE, MR. TAUZIN, MR. MCDONALD, MR. LEBOUTILLIER, MR. FIELDS, MR. SMITH OF ALABAMA, MR. KEMP, MR. SMITH OF PENNSYLVANIA, MR. WEBER OF OHIO, MR. ZABLOCKI, MR. LATTA, MR. JEFFRIES, MR. SMITH OF NEW JERSEY, AND MR. STRATTON

To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

June 22, 1982. Executive Communication No. 4217 (H. Doc. 97-202).

H.R. 6703 **June 24, 1982**

MR. HOPKINS

To amend title 11, United States Code, to provide that claims of governmental units arising from dischargeable educational loans shall have priority and that educational loans which are not dischargeable under chapter 7 of such title shall not be dischargeable under chapter 13 of such title, and to amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

(Also referred to Judiciary Committee.)

H.R. 6704 **June 24, 1982**

MRS. KENNELLY

To provide additional transitional authority to issue mortgage subsidy bonds.

H.R. 6706 **June 24, 1982**

MR. LAFALCE

To amend the Internal Revenue Code of 1954 by striking out the provision which grants Members of Congress special treatment with respect to living expense deductions.

(See P.L. 97-51 (H.J. Res. 325) for related action.)

(See P.L. 97-216 (H.R. 6685) for related action.)

H.R. 6707 **June 24, 1982**

MR. MARRIOTT, MR. FIELDS, AND MR. WON PAT

To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax any oil from royalties or other economic interests held by the United States.

H.R. 6708 **June 24, 1982**

MR. MARTIN OF NORTH CAROLINA

To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.

H.R. 6715 **June 24, 1982**

MR. SCHULZE

To amend the Internal Revenue Code of 1954 to allow a credit against income tax for the cost of certain forms of business insurance for new business activities in designated Caribbean countries.

July 12, 1982. Report requested from Department of the Treasury.

H.R. 6721 **June 24, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to permit the tax-free rollover of certain benefits received by law enforcement officers and firefighters on separation from service by increasing the limitations on the deduction for retirement savings.

(Supersedes H.R. 5781.)

H.R. 6723 **June 24, 1982**

MR. WYDEN

To amend the Internal Revenue Code of 1954 to expand the credit for university research, to provide a credit for equipment sharing, and to expand the deduction for contributions of research equipment and service contracts to universities.

H.R. 6725 **June 28, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to reduce the tax incentives for corporate takeovers.

(Supersedes H.R. 6295.)

May 24, 1982. Hearing held on subject matter.
July 7, 1982. Referred to Subcommittee on Select Revenue Measures.
July 19, 1982. Reported to the Full Committee by the Select Revenue Measures Subcommittee.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6731 **July 12, 1982**

MR. FRANK, MR. OTTINGER, AND MR. SHAMANSKY

To amend the Social Security Act to provide that disability benefits may not be terminated without a showing of medical improvements, to provide for a face-to-face interview with the State agency, to continue benefits and eligibility for medicaid and medicare benefits through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

July 16, 1982. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 6735 **July 13, 1982**

MR. FUQUA, MR. FISH, MR. HEFTEL OF HAWAII, AND MR. MATSUI

To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property

Identical with

H.R. 6736 Mr. Fish (cosponsors)

H.R. 6736 **(See H.R. 6735 for identical bills.)** **July 13, 1982**

MR. FISH, MR. FUQUA, MR. HEFTEL OF HAWAII, AND MR. MATSUI

To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.

H.R. 6740 **July 13, 1982**

MR. DOWNEY, MR. FRENZEL, MR. GUARINI, MR. DUNCAN OF TENNESSEE, MR. AUCOIN, MR. DASCHLE, MR. BONER OF TENNESSEE, MR. EVANS OF DELAWARE, MR. FRANK, MR. PATTERSON, MRS. KENNELLY, MR. D'AMOURS, MR. LAFALCE, MRS. MARTIN OF ILLINOIS, MR. JOHNSTON, MR. CLAUSEN, MR. GEJDENSON, MR. ST GERMAIN, MR. WHITEHURST, MR. HATCHER, MR. BAILEY OF PENNSYLVANIA, MR. WORTLEY, MR. SABO, MR. RAHALL, MRS. ROUKEMA, MR. QUILLEN, MR. WOLPE, MR. LANTOS, MR. FAZIO, MR. MINISH, MR. OTTINGER, MR. PEPPER, MR. HUGHES, MR. HEFTEL OF HAWAII, MR. BEREUTER, MR. RATCHFORD, MR. LEHMAN, MR. SCHUMER, AND MRS. SMITH OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

(Supersedes H.R. 5944.)

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6741 **July 13, 1982**

MR. DREIER

To amend the Internal Revenue Code of 1954 to provide that a 14 percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than a $2,000 deduction for each personal exemption.

H.R. 6746 **July 13, 1982**

MRS. HECKLER, MR. HORTON, MR. NAPIER, MR. SANTINI, MR. RAHALL, MR. SMITH OF PENNSYLVANIA, MR. MITCHELL OF MARYLAND, MR. LEE, AND MR. TAUKE

To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

July 16, 1982. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

(See P.L. 97-455 (H.R. 7093) for related action.)

11-054 O - 83 - 25

H.R. 6763 **July 14, 1982**

MRS. SNOWE

To amend the Tariff Schedules of the United States to provide duty-free treatment for imported steam.

July 16, 1982. Referred to Subcommittee on Trade.
July 20, 1982. Reports requested from Departments of State, Treasury, Commerce, Labor, U.S. International Trade Commission and the U.S. Trade Representative.
Sept. 21, 1982. No objection report received from Department of State.
Sept. 24, 1982. No objection report received from the U.S. Trade Representative.
Oct. 7, 1982. Informative report received from U.S. International Trade Commission.

H.R. 6765 **July 14, 1982**

MR. WORTLEY

To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 68.

H.R. 6767 **July 15, 1982**

MR. ALBOSTA, MR. ROE, MR. DUNN, MR. CORRADA, MR. DAVIS, MR. ECKART, MR. SMITH OF PENNSYLVANIA, MR. FOGLIETTA, MR. MITCHELL OF MARYLAND, MR. EDGAR, MR. SHAMANSKY, MR. SEIBERLING, MR. KILDEE, MR. PORTER, AND MR. DOUGHERTY

To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

July 20, 1982. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

H.R. 6772 **July 15, 1982**

MR. DREIER

To amend the Internal Revenue Code of 1954 to allow an individual's spouse to receive the usual fee for service as a juror without losing eligibility for certain retirement savings provisions relating to nonworking spouses.

H.R. 6773 **July 15, 1982**

MR. FRENZEL, AND MR. EMERY

To Insure the continued expansion of reciprocal market opportunities in trade, trade in services, and investment for the United States, and for other purposes.

(Also referred to Banking, Finance and Urban Affairs, Energy and Commerce, Foreign Affairs, Judiciary, and Rules Committees.)

July 22, 1982. Referred to Subcommittee on Trade.
July 26, 1982. Hearing held.

H.R. 6774 **July 15, 1982**

MR. MCCURDY, MR. PEPPER, MR. DWYER, MR. DYMALLY, MR. ECKART, MRS. HECKLER, MR. WASHINGTON, MR. MITCHELL OF MARYLAND, MR. SHAMANSKY, AND MR. TRAXLER

To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6776 **July 15, 1982**

MR. MATSUI AND MR. ROUSSELOT

To amend the Tax Reform Act of 1969 with respect to the application of the excess business holdings provisions to private foundations.

H.R. 6777 **July 15, 1982**

MR. MAVROULES

To amend section 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues, and for other purposes.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6778 **July 15, 1982**

MR. ST GERMAIN

To amend title II of the Social Security Act to restore the provisions thereunder providing for rounding of benefits to the law as in effect immediately before the enactment of the Omnibus Budget Reconciliation Act of 1981.

July 20, 1982. Referred to Subcommittee on Social Security.

H.R. 6779 **July 15, 1982**

MR. WATKINS, MR. ANTHONY, MR. ROBERTS OF KANSAS, MR. MARLENEE, MR. TRAXLER, MR. WILLIAMS OF MONTANA, MR. YOUNG OF ALASKA, MR. OBERSTAR, MRS. CHISHOLM, MR. ENGLISH, MR. SIMON, MR. CLINGER, MR. SYNAR, AND MR. FRENZEL

To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

(Also referred to Energy and Commerce Committee.)

July 19, 1982. Referred to Subcommittee on Health.

H.R. 6781 **July 15, 1982**

MR. WYDEN, MR. GEPHARDT, MR. CONABLE, MR. AUCOIN, MR. WEAVER, MR. DASCHLE, MR. EVANS OF IOWA, MR. HYDE, MR. NAPIER, MR. THOMAS, MR. EVANS OF DELAWARE, MR. WEBER OF MINNESOTA, MR. CLAUSEN, MR. HARTNETT, MR. BEARD, MR. FRANK, MR. STANTON OF OHIO, MR. MOFFETT, MR. DICKS, MRS. HOLT, MR. SABO, MR. BONKER, MR. MATTOX, MR. DUNN, MR. BENEDICT, MR. JONES OF OKLAHOMA, MR. SYNAR, MR. LUKEN, MR. ECKART, MR. BARNES, MR. DORGAN OF NORTH DAKOTA, MR. DUNCAN, MR. PORTER, MR. SHAMANSKY, MR. RATCHFORD, MR. DONNELLY, MR. STANGELAND, MR. HANCE, MR. BROYHILL, MR. LOWRY OF WASHINGTON, MR. OTTINGER, MR. FROST, MR. LUNDINE, MR. SCHUMER, MR. SKELTON, MR. ANTHONY, MRS. KENNELLY, MR. MCCURDY, MR. LEATH OF TEXAS, MR. DYSON, MR. MINETA, MR. WORTLEY, MR. HUGHES, MR. MORRISON, MR. D'AMOURS, MR. BLILEY, MR. MARKEY, MR. BOWEN, MR. FAZIO, MR. BONER OF TENNESSEE, MR. BEILENSON, MR. JOHNSTON, MR. WOLF, MR. COELHO, MR. HILER, MR. MITCHELL OF NEW YORK, MR. LEBOUTILLIER, MR. HAGEDORN, MR. COATS, MR. DAUB, MR. KINDNESS, MR. HAMILTON, MRS. SCHNEIDER, MR. STATON OF WEST VIRGINIA, MR. GILLIS W. LONG, MR. WEBER OF OHIO, MR. MCGRATH, MR. REGULA, MR. FOGLIETTA, MR. FISH, MR. CORCORAN, MR. HENDON, MR. BURGENER, MR. VENTO, MR. GEJDENSON, MR. GILMAN, MRS. ROUKEMA, MR. CLINGER, MR. HATCHER, MR. LANTOS, MR. PATTERSON, MR. DERRICK, MR. SHARP, MR. WALGREN, MR. GLICKMAN, MR. LUJAN, MR. UDALL, MR. ROBERT W. DANIEL, JR., MR. LAGOMARSINO, MR. ROBERTS OF SOUTH DAKOTA, MR. SWIFT, MR. MITCHELL OF MARYLAND, MR. PEASE, MR. RALPH M. HALL, MR. HAWKINS, MR. WAXMAN, MR. FOLEY, MR. LELAND, MR. HUTTO, MR. DYMALLY, MR. JOHN L. BURTON, MR. DWYER, MR. QUILLEN, MR. SHELBY, MR. BROWN OF CALIFORNIA, MR. MURPHY, MR. EDGAR, MR. ALBOSTA, MR. EDWARDS OF CALIFORNIA, MR. LAFALCE, MR. GUNDERSON, MR. AKAKA, MR. SEIBERLING, MR. TAUZIN, MR. MONTGOMERY, MR. MATSUI, MR. PANETTA, MR. ROYBAL, MR. SHUMWAY, MR. DIXON, MR. DELLUMS, MR. YATRON, MR. MARTINEZ, MR. JACOBS, MS. OAKAR, MR. LEHMAN, MR. WILSON, MR. HEFTEL OF HAWAII, MR. FORSYTHE, MR. BONIOR OF MICHIGAN, MR. BENJAMIN, MR. CROCKETT, MR. HOYER, MR. SMITH OF ALABAMA, MR. NEAL, MR. WASHINGTON, MR. HARKIN, MR. O'BRIEN, MR. MCCLOSKEY, MR. CHENEY, MR. GORE, MR. WATKINS, MRS. SCHROEDER, MR. ENGLISH, MR. RAHALL, MR. HUCKABY, MR. BEREUTER, MR. YOUNG OF ALASKA, MR. EMERSON, MR. SPENCE, MR. WHITE, MR. FINDLEY, MR. PATMAN, MR. GRADISON, MR. KILDEE, MR. ASPIN, MR. PRITCHARD, MR. DANNEMEYER, MR. LATTA, MR. ROBERTS OF KANSAS, MR. KOGOVSEK, MR. GINGRICH, MR. WHITTAKER, MR. WOLPE, MR. MCDONALD, MR. JEFFORDS, MR. ROGERS, MR. DECKARD, MR. MINISH, MR. PETRI, MR. WHITLEY, MRS. MARTIN OF ILLINOIS, MR. FOWLER, MR. MOLINARI, MR. GREGG, MR. BAILEY OF PENNSYLVANIA, MR. CHAPPIE, MR. HUBBARD, MR. DANIEL B. CRANE, MR. SHAW, MR. EVANS OF INDIANA, MR. SIMON, MR. HANSEN OF UTAH, MR. DREIER, MR. MARRIOTT, MR. STARK, MR. MADIGAN, MR. CRAIG, MR. MAVROULES, MR. CARMAN, MR. JAMES K. COYNE, MR. ROUSSELOT, MR. WAMPLER, MR. HUNTER, MR. LOWERY OF CALIFORNIA, MR. ALEXANDER, MR. PARRIS, MR. IRELAND, MR. SANTINI, MR. ANNUNZIO, MR. EVANS OF GEORGIA, MR. LEWIS, MR. MCKINNEY, MR. NELSON, MR. BRINKLEY, MR. SMITH OF OREGON, MR. DOWDY, MR. LOEFFLER, MR. PAUL, MR. GRISHAM, MR. RUDD, MR. FITHIAN, MR. STUMP, MR. SHANNON, MRS. BYRON, MR. STRATTON, MR. STUDDS, MR. MCHUGH, MR. ARCHER, MR. SNYDER, MRS. FENWICK, MR. GRAY, MR. DENARDIS, MR. MARTIN OF NEW YORK, MR. HILLIS, MR. PICKLE, MR. TAUKE, MR. HEFNER, MR. HOWARD, MR. WINN, MR. ROTH, MR. WHITEHURST, MR. ROBINSON, MR. RUSSO, MR. HOLLENBECK, MR. BROOMFIELD, MR. REUSS, MR. EDWARDS OF ALABAMA, MR. ST GERMAIN, MR. TRIBLE, MR. NOWAK, MR. OXLEY, MR. BENNETT, MR. ANDREWS, MR. RAILSBACK, MR. DE LUGO, MR. SENSENBRENNER, MR. RINALDO, MR. TAYLOR, MRS. HECKLER, MR. HIGHTOWER, MR. MOORHEAD, MR. LEE, MRS. BOUQUARD, AND MR. WRIGHT

To permit the investment by employee benefit plans in residential mortgages.

(Also referred to Education and Labor Committee.)

Identical with

H.R. 6987 Mr. Rousselot

H.R. 6784 **July 19, 1982**

MR. FINDLEY

To allow a credit against Federal income taxes or a payment from the United States Treasury for State and local real property taxes or an equivalent portion of rent paid on their residences by individuals who have attained age 65.

H.R. 6790 **July 19, 1982**

MR. SPENCE

To amend the Internal Revenue Code of 1954 to allow a deduction for the cost of medically necessary custodial care provided to elderly individuals.

H.R. 6795 **July 20, 1982**

MR. BAILEY OF PENNSYLVANIA

To amend the Social Security Act with respect to the collection of administrative costs under the child support program for non-AFDC support enforcement, and to make technical amendments in provisions of law relating to that program and the social services and foster care programs.

July 26, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6801 **July 20, 1982**

MR. RANGEL

To amend the Internal Revenue Code of 1954 with respect to the targeted jobs credit.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6803 **July 20, 1982**

MR. STARK, MR. KASTENMEIER, MR. OBERSTAR, MR. HANCE, MR. NELLIGAN, MR. MCDADE, AND MR. FISH

To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

H.R. 6826 **(See H.R. 468 for identical bills.)** **July 21, 1982**

MR. SOLOMON

To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 6837 **July 22, 1982**

MR. DAVIS, MR. FOGLIETTA, MR. EMERY, MR. DUNN, MR. HUGHES, MR. SOLARZ, AND MR. MITCHELL OF MARYLAND

To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.

(See P.L. 97-455 (H.R. 7093) for related action.)

July 27, 1982. Referred to Subcommittee on Social Security.

Identical with

H.R. 6888 Mr. Quillen

H.R. 6839 **July 22, 1982**

MR. FINDLEY AND MRS. MARTIN OF ILLINOIS

To provide a program of emergency unemployment compensation for areas experiencing high rates of unemployment.

July 27, 1982. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6847 **July 22, 1982**

MRS. SNOWE

To amend the Tariff Schedules of the United States to ensure that potatoes imported as seed are not diverted for human consumption.

July 26, 1982. Referred to Subcommittee on Trade.
Aug. 4, 1982. Report requested from U.S. International Trade Commission.
Oct. 27, 1982. Informative report received from U.S. International Trade Commission.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 6848 **July 22, 1982**

MR. THOMAS

To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used in tertiary recovery processes.

(Supersedes H.R. 1974.)

H.R. 6849 **July 22, 1982**

MR. TRIBLE

To amend the Internal Revenue Code of 1954 to supplement Federal funds for higher education by providing a procedure under which individuals may contribute with their income tax returns up to $10 of any refund for purposes of providing funds for Federal student financial assistance programs.

H.R. 6852 **July 23, 1982**

MR. PHILIP M. CRANE, MR. DANIEL B. CRANE, AND MR. SMITH OF OREGON

To amend the Internal Revenue Code of 1954 to exclude tips from gross income.

H.R. 6860 — **July 26, 1982**

MR. LONG OF MARYLAND

To restore the Federal extended unemployment compensation program providing up to 39 weeks of benefits for laid-off workers.

(Also referred to Education and Labor Committee.)

July 28, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6867 — **July 27, 1982**

MR. GIBBONS (BY REQUEST)

To change the tariff treatment with respect to certain articles, and for other purposes.

(Embodies H.R. 4002, 4155, 4494, 4602, 4641, 4642, 4690, 4806, 4844, 4913, 5041, 5058, 5080, 5170, 5386, 5498, 5499, 5554, 5707, 5730, 5758, 5764, 5790, 5811, 5823, 5839, 5884, 5891, 6268, and 6396.)

Aug. 2, 1982. Referred to Subcommittee on Trade.
Aug. 9, 1982. Subcommittee on Trade reported to Full Committee.
Sept. 15, 1982. Ordered reported.
Sept. 17, 1982. Reported to House with amendment. H. Rept. 97-837.
Sept. 22, 1982. Passed House by a record vote of 267 yeas, 125 nays. (Brought up under suspension of the rules.)

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 6873 — **July 27, 1982**

MR. ROUSSELOT

To amend the Tax Reform Act of 1969 with respect to the application of the excess business holdings provisions to private foundations.

H.R. 6876 — **July 27, 1982**

MR. VENTO, MR. OBERSTAR, MR. SABO, AND MR. HAGEDORN

To amend the Internal Revenue Code of 1954 to exempt from taxation difficulty of care payments made to a taxpayer for the care of a handicapped foster child.

H.R. 6877 — **July 28, 1982**

MR. DINGELL, MR. WAXMAN, MR. BROYHILL, AND MR. MADIGAN

To amend title XIX and part B of title XVIII of the Social Security Act to provide for budget reconciliation for fiscal years 1983, 1984, and 1985.

(Also referred to Energy and Commerce Committee.)

July 30, 1982. Referred to Subcommittee on Health.
Aug. 17, 1982. Energy and Commerce Committee reported to House, with amendments. H.Rept. 97-757, Part 1.

(See. P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6878 — **July 28, 1982**

MR. ROSTENKOWSKI AND MR. GRADISON

To amend the Social Security Act to make changes in the medicare, unemployment compensation, and public assistance programs, and for other purposes.

(See also H.R. 4961.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 6884 — **July 28, 1982**

MR. MATSUI

To amend the Trade Act of 1974 to provide that articles which are considered for, but fail to receive, designation as articles eligible for duty-free treatment under the generalized system of preferences may not be reconsidered for such designation for a period of 5 years.

Aug. 2, 1982. Referred to Subcommittee on Trade.

H.R. 6886 — **July 28, 1982**

MR. RINALDO, MR. STOKES, MR. MITCHELL OF NEW YORK, MR. MINISH, MR. CORCORAN, MR. EVANS OF GEORGIA, MRS. MARTIN OF ILLINOIS, MR. BARNES, MR. FAZIO, MR. ROE, MR. HUGHES, MR. DAUB, MR. PEPPER, MR. JOHN L. BURTON, MR. MITCHELL OF MARYLAND, MR. HAMMERSCHMIDT, MR. EDGAR, MR. FISH, MR. RATCHFORD, AND MR. GUARINI

To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

(See P.L. 97-248 (H.R. 4961) for related action.)

Identical with
H.R. 6929 Mr. Hammerschmidt

H.R. 6888 (See H.R. 6837 for identical bills.) **July 28, 1982**

MR. QUILLEN

To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.

(See P.L. 97-455 (H.R. 7093) for related action.)

July 29, 1982. Referred to Subcommittee on Social Security.

H.R. 6893 **July 29, 1982**

MR. BAILEY OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to provide an extension of certain provisions relating to members of the Armed Forces missing in action.

Mar. 1, 1982. Executive Communication 3224.

(See P.L. 97-448 (H.R. 6056) for related action.)

H.R. 6902 **July 29, 1982**

MR. JEFFORDS

To amend the Tariff Act of 1930 to provide that there shall be no imposition of countervailing duties on an import of merchandise in the United States if the benefits of such import to industries in the United States exceed the injuries of such import to industries in the United States.

Aug. 2, 1982. Referred to Subcommittee on Trade.

H.R. 6914 **Aug. 2, 1982**

See private bill section.

H.R. 6916 **Aug. 3, 1982**

MR. DINGELL, MR. WAXMAN, MR. PEPPER, MR. JACOBS, MS. MIKULSKI, MR. MOFFETT, MS. OAKAR, MRS. SNOWE, MR. WYDEN, MR. RATCHFORD, MR. SCHUMER, MR. MINETA, MR. OBERSTAR, MR. YOUNG OF MISSOURI, MR. ROSENTHAL, MR. RAHALL, MR. OTTINGER, MR. YATES, MRS. KENNELLY, MR. BINGHAM, MR. DWYER, MR. BARNES, MR. SKELTON, MR. FLORIO, MR. MARKEY, MR. STARK, MR. ROE, MR. PHILLIP BURTON OF CALIFORNIA, MR. GARCIA, MR. HANCE, MR. WEISS, MR. SABO, MR. BRODHEAD, MR. CROCKETT, MR. FRANK, MR. CONYERS, MR. APPLEGATE, MR. PEASE, MR. RODINO, MR. SCHEUER, MR. MOLLOHAN, MR. BIAGGI, MR. DYMALLY, MR. SANTINI, MRS. SCHNEIDER, MR. FROST, MR. LAFALCE, MR. MATTOX, MR. WON PAT, MR. CLAY, MRS. CHISHOLM, MR. BONIOR OF MICHIGAN, MR. ZEFERETTI, MR. ECKART, MRS. COLLINS OF ILLINOIS, MR. HUGHES, MR. EDGAR, MR. LEHMAN, MR. VENTO, MR. MITCHELL OF MARYLAND, MR. PRICE, AND MR. DYSON

To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

(Also referred to Energy and Commerce Committee.)

Aug. 6, 1982. Referred to Subcommittee on Health.

H.R. 6917 **Aug. 3, 1982**

MRS. MARTIN OF ILLINOIS, MR. FINDLEY, MR. LAFALCE, MR. COATS, MR. STOKES, AND MR. PORTER

To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to the conditions under which extended compensation is payable in any State.

Aug. 6, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6919 **Aug. 3, 1982**

MR. TAUKE, MR. BEDELL, MR. LEACH OF IOWA, MR. EVANS OF IOWA, MRS. SNOWE, MR. CONTE, MR. LAFALCE, MR. SPENCE, MR. FITHIAN, MR. FORSYTHE, MR. COATS, MR. WEAVER, MR. ASPIN, MR. BINGHAM, MR. WILLIAMS OF OHIO, MR. MINETA, MR. KASTENMEIER, MR. ROE, MRS. FENWICK, MR. HUBBARD, MR. BENJAMIN, MR. GUNDERSON, MR. MAVROULES, MR. HAMILTON, MR. OTTINGER, MR. HUGHES, MR. MITCHELL OF MARYLAND, AND MR. EDGAR

To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

Aug. 6, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6929 (See H.R. 6886 for identical bills.) **Aug. 4, 1982**

MR. HAMMERSCHMIDT

To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 6935 (See H.R. 5911 for identical bills.) **Aug. 4, 1982**

MR. ROBINSON

To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of a supplemental security income applicant's resources.

Aug. 9, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6936 **Aug. 4, 1982**

MR. RUDD

To amend the Internal Revenue Code of 1954 with respect to the designation of income tax payments to the Presidential Election Campaign Fund.

H.R. 6939 **Aug. 5, 1982**

MR. BAILEY OF PENNSYLVANIA

To repeal certain amendments made by the Omnibus Budget Reconciliation Act of 1981 to the Federal-State Extended Unemployment Compensation Act of 1970.

Aug. 9, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6943 **Aug. 5, 1982**

MR. FRENZEL

To continue until the close of June 30, 1985, the existing suspension of duties on color couplers and coupler intermediates used in the manufacture of photographic sensitized material.

(See P.L. 97-446 (H.R. 4566) for related action.)

Aug. 9, 1982. Referred to Subcommittee on Trade.

H.R. 6944 **Aug. 5, 1982**

MR. GEPHARDT, MR. AUCOIN, MR. BEILENSON, MR. BROWN OF CALIFORNIA, MR. EDGAR, MR. FAZIO, MR. MINISH, MR. PATTERSON, MR. DWYER, AND MR. COELHO

To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

H.R. 6953 **Aug. 9, 1982**

MR. GLICKMAN

To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the State trigger provisions of the Federal-State Extended Unemployment Compensation Act of 1970, and for other purposes.

Aug. 16, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6959 **Aug. 10, 1982**

MR. EVANS OF IOWA

To amend the Internal Revenue Code of 1954 to exclude from the Federal estate tax 50 percent of the value of farmland having no significant degradation of agricultural productivity in each of the 5 years ending before the date of the decedent's death.

H.R. 6964 **Aug. 10, 1982**

MR. SKELTON

To amend title II of the Social Security Act to provide for the establishment of appropriate accounting procedures to deal with social security benefit checks which are not negotiated within thirty-six months.

Aug. 16, 1982. Referred to Subcommittee on Social Security.

H.R. 6969 **Aug. 11, 1982**

MR. BEARD

To amend the Federal-State Extended Unemployment Compensation Act of 1970 to maintain current provisions (scheduled to be repealed) relating to the State trigger and to restore a former provision relating to the insured unemployment rate.

Aug. 16, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6971 **Aug. 11, 1982**

MR. CONTE, MR. LUKEN, MR. PEPPER, MR. SANTINI, MR. BOLAND, MR. VENTO, MR. MOAKLEY, MR. YATES, MR. EDGAR, MR. LAFALCE, MR. SABO, MR. BIAGGI, MR. LONG OF MARYLAND, MR. APPLEGATE, MR. WAXMAN, MR. YATRON, MR. DOUGHERTY, MS. OAKAR, MR. RAHALL, MR. WORTLEY, MR. MICHEL, MR. SIMON, MR. BAFALIS, MR. MITCHELL OF MARYLAND, MR. EMERY, MR. DUNCAN, MR. MOLINARI, MR. HORTON, MR. HUGHES, MR. RATCHFORD, MRS. CHISHOLM, MRS. SNOWE, MR. SOLARZ, MR. MINETA, MR. HANSEN OF IDAHO, MR. ROE, MR. CORRADA, MR. JEFFORDS, MR. SMITH OF NEW JERSEY, MR. SHANNON, MR. FAZIO, MR. CLINGER, MR. LEACH OF IOWA, MR. DWYER, MR. LEHMAN, MR. JACOBS, MR. GILMAN, MS. FERRARO, MRS. HECKLER, MRS. FENWICK, MR. OTTINGER, MR. OBERSTAR, MR. FORD OF TENNESSEE, MR. FOGLIETTA, MR. CONYERS, MR. MARKEY, MR. BARNES, MR. DOWNEY, MR. ALEXANDER, MR. DAVIS, MR. ADDABBO, MR. MARLENEE, MR. STUDDS, MR. HOWARD, MR. AUCOIN, MR. LUNDINE, MR. MCCOLLUM, MR. STARK, AND MR. GRAY

To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

Aug. 16, 1982. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 6973 **Aug. 11, 1982**

MRS. KENNELLY

To amend the Social Security Amendments of 1977 to extend for five more years the exemption from reduction of benefits under title II of the Social Security Act for spouses receiving Government pensions and to apply the reduction in the duration-of-marriage requirement to such exemption.

Aug. 16, 1982. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 6975 **Aug. 11, 1982**

MR. SCHULZE, MR. BAFALIS, MR. DUNCAN OF TENNESSEE, MR. FOWLER, MR. HANCE, MR. HOLLAND, AND MR. PEPPER

To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.

H.R. 6982 **Aug. 12, 1982**

MR. HOPKINS, MR. SNYDER, MR. HUBBARD, AND MR. ROGERS

To temporarily waive the 120-percent factor used in determining whether extended unemployment benefits are payable in a State.

Aug. 18, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 6984 **Aug. 12, 1982**

MR. PEYSER

To amend title II of the Social Security to restore eligibility for child's insurance benefits in the case of children age 18 through 22 who attend postsecondary schools and whose family income is 30,000 dollars or less.

Aug. 18, 1982. Referred to Subcommittee on Social Security.

H.R. 6986 **Aug. 12, 1982**

MR. REGULA, MR. FORSYTHE, MR. GOODLING, MR. MITCHELL OF NEW YORK, MR. JACOBS, MR. BEVILL, MR. HENDON, MR. SOLOMON, MR. KINDNESS, MR. SUNIA, MR. DOUGHERTY, MR. HAMMERSCHMIDT, MR. HILER, MR. WEBER OF OHIO, MR. MINISH, MR. YOUNG OF ALASKA, MS. MIKULSKI, MRS. MARTIN OF ILLINOIS, MR. BEREUTER, AND MR. GINGRICH

To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

Aug. 18, 1982. Referred to Subcommittee on Trade.

Identical with

H.R. 7083 Mr. Hammerschmidt

H.R. 6987 **(See H.R. 6781 for identical bills.)** **Aug. 12, 1982**

MR. ROUSSELOT

To permit the investment by employee benefit plans in residential mortgages.

(Also referred to Education and Labor Committee.)

H.R. 6989 **Aug. 13, 1982**

MS. FIEDLER, MR. LAGOMARSINO, MR. SANTINI, MR. PORTER, MR. FORSYTHE, MR. DOUGHERTY, MR. TAUKE, MRS. HOLT, MR. MOTTL, MR. CONYERS, MR. DENARDIS, MR. DWYER, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

Identical with

H.R. 7087 Mr. Quillen

H.R. 6990 **(See H.R. 6085 for identical bills.)** **Aug. 13, 1982**

MR. MCDADE

To provide a program of Federal supplemental unemployment compensation.

Aug. 18, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-248 (H.R. 4961) for related action.)

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 7000 **Aug. 17, 1982**

MR. MARTIN OF NORTH CAROLINA, MR. JONES OF OKLAHOMA, MR. STANTON OF OHIO, MR. BEVILL, MR. GINGRICH, AND MR. SOLOMON

To provide for the protection of individuals against catastrophic medical expenses by providing for a catastrophic automatic protection plan and certification of qualified health plans offered by employers, and for other purposes.

Aug. 31, 1982. Referred to Subcommittee on Health.

H.R. 7004 **Aug. 18, 1982**

MR. EDGAR AND MR. WOLPE

To place a moratorium on continuing disability investigation terminations under titles II and XVI of the Social Security Act.

Aug. 31, 1982. Referred to Subcommittees on Social Security and Public Assistance and Unemployment Compensation.

H.R. 7006 **Aug. 18, 1982**

MRS. FIEDLER, AND MRS. MARTIN OF ILLINOIS

To amend the Trade Act of 1974 to provide for congressional initiation of actions to respond to unfair foreign trade practices, and for other purposes.

Aug. 31, 1982. Referred to Subcommittee on Trade.

H.R. 7007 **Aug. 18, 1982**

MS. FIEDLER, AND MRS. MARTIN OF ILLINOIS

To amend the Internal Revenue Code of 1954 to extend the credit for the employment of certain new employees, to include as a targeted group for purposes of such credit certain individuals who have exhausted their rights to unemployment benefits, and for other purposes.

H.R. 7008 **Aug. 18, 1982**

MR. GREEN

To clarify the taxation of cooperative apartments.

H.R. 7009 **Aug. 18, 1982**

MR. GREEN

Entitled: "The Cooperative Apartment Tax Act".

H.R. 7017 **Aug. 18, 1982**

MR. RAHALL

To amend the Trade Act of 1974 regarding the trade adjustment assistance available to iron and steel workers and certain coal miners, and for other purposes.

(Also referred to Education and Labor Committee.)

Aug. 31, 1982. Referred to Subcommittee on Trade.

H.R. 7023 **Aug. 19, 1982**

MR. DICKS, MR. FAZIO, MR. BARNES, MR. HOYER, MR. HANCE, MR. DORGAN, MR. GEJDENSON, MR. GRAY, MR. MATSUI, MR. PARRIS, MRS. SCHROEDER, MR. SWIFT, MR. WEISS, MR. AKAKA, MS. OAKAR, MS. FERRARO, MR. ST GERMAIN, MR. ANDERSON, MR. WHITE, MR. KOGOVSEK, MR. STARK, MR. MOFFETT, MR. COELHO, MR. MOAKLEY, MR. ZEFERETTI, MR. MARKEY, MR. BIAGGI, MS. MIKULSKI, MR. GARCIA, MR. FRANK, MR. VENTO, MR. DWYER, MR. DIXON OF CALIF., MR. PEYSER, MR. DOWNEY, MRS. KENNELLY, MR. DYSON, MR. BONKER, MRS. BOGGS, MR. MICA, MR. DYMALLY, MR. LOWRY OF WASHINGTON, MR. DENARDIS, MR. DOWDY, MR. ANDREWS, MRS. CHISHOLM, MR. LANTOS, MR. MINISH, MR. NOWAK, MR. MOTTL, MR. ZABLOCKI, MR. CLAY, MR. HEFTEL OF HAWAII, MR. BENNETT, MR. HALL OF OHIO, MR. GUARINI, MR. RATCHFORD, MR. YATRON, MR. MAVROULES, MR. SHANNON, MR. SANTINI, MR. EDGAR, MRS. SNOWE, MR. MCDADE, MR. MITCHELL OF MARYLAND, MR. MOLLOHAN, MR. MR. BINGHAM, MR. BONER OF TENNESSEE, MRS. FENWICK, MR. HAMMERSCHMIDT, MR. JACOBS, MR. HORTON, MR. YATES, MR. ROE, MR. EDWARDS OF CALIFORNIA, MR. MINETA, MR. GILMAN, MR. WEAVER, MR. RINALDO, MR. WOLF, MR. HOLLENBECK, MR. LONG OF MARYLAND, MR. PRICE, MR. LENT, MR. BAILEY OF PENNSYLVANIA, MR. CARNEY, AND MR. HOWARD

To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

Identical with

H.R. 7433 Mr. Perkins

H.R. 7025 **Aug. 19, 1982**

MR. DUNCAN OF TENNESSEE AND MR. GUARINI

To amend the Internal Revenue Code of 1954 with respect to the unrelated business taxable income of certain nonprofit charitable organizations.

H.R. 7027 **Aug. 19, 1982**

MR. EVANS OF IOWA AND MR. ROBERTS OF KANSAS

To suspend the duty on sulfapyridine until the close of December 31, 1985.

(See P.L. 97-446 (H.R. 4566) for related action.)

Aug. 31, 1982. Referred to Subcommittee on Trade.

H.R. 7028 **Aug. 19, 1982**

MR. EVANS OF IOWA AND MR. ROBERTS OF KANSAS

To lower the rate of duty on sulfathiazole until the close of December 31, 1985.

(See P.L. 97-446 (H.R. 4566) for related action.)

Aug. 31, 1982. Referred to Subcommittee on Trade.

H.R. 7030 **Aug. 19, 1982**

MR. FASCELL (BY REQUEST)

To amend the Hostage Relief Act of 1980.

(Also referred to Foreign Affairs, and Post Office and Civil Service Committees.)

June 3, 1982. Executive Communication No. 4083.

H.R. 7035 **Aug. 19, 1982**

MR. HAMMERSCHMIDT

To amend title II of the Social Security Act to provide continued payment of disability benefits during appeal of decisions to terminate benefits, to make equitable adjustments to the continuing disability review process, to ensure that rules, regulations, and procedures governing the adjudication of disability determinations are established with adequate notice and public participation, and to provide standards for disability benefit terminations.

Aug. 31, 1982. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 7041 **Aug. 19, 1982**

MR. MARLENEE, MR. FORSYTHE, MR. LAGOMARSINO, MR. RINALDO, MRS. HECKLER, MR. HOLLENBECK, MR. FRANK, MR. ASPIN, MR. CHAPPELL, MR. CONTE, MR. NAPIER, MR. KINDNESS, MRS. HOLT, MR. SMITH OF OREGON, MR. JEFFRIES, MR. DORGAN OF NORTH DAKOTA, MR. LEACH OF IOWA, MR. RATCHFORD, MR. PETRI, MR. GINGRICH, MR. BARNARD, MR. HUTTO, MR. KOGOVSEK, MR. EDWARDS OF OKLAHOMA, MR. BLILEY, MR. DAN DANIEL, MR. MCCURDY, MR. HANSEN OF IDAHO, MRS. HALL OF INDIANA, MR. SENSENBRENNER, AND MR. MORRISON

To repeal the withholding of tax from interest and dividends.

Identical with

H.R. 7063	Mr. Hagedorn
H.R. 7198	Mr. Hammerschmidt
H.R. 7202	Mr. Stump
H.R. 7224	Mr. Anderson
H.R. 7343	Mr. McEwen

H.R. 7042 — **Aug. 19, 1982**

MS. MIKULSKI

To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 7043 — **Aug. 19, 1982**

MR. NAPIER, MR. CORCORAN, MRS. MARTIN OF ILLINOIS, MR. JEFFRIES, MR. ROGERS, MR. SMITH OF NEW JERSEY, MRS. SCHNEIDER, AND MR. LELAND

To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.

H.R. 7050 (See H.R. 4663 for identical bills.) — **Aug. 19, 1982**

MR. STUMP

To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.

H.R. 7053 — **Aug. 19, 1982**

MR. WILLIAMS OF MONTANA, MR. COURTER, MR. WYDEN, MR. MITCHELL OF MARYLAND, MR. CORCORAN, MR. HUGHES, MR. LEBOUTILLIER, MR. RATCHFORD, MR. ROSENTHAL, MR. MINETA, MR. DE LUGO, AND MR. HERTEL OF MICHIGAN

To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.R. 7055 — **Aug. 20, 1982**

MR. HUGHES, MR. HOWARD, MR. APPLEGATE, MR. HUBBARD, MR. KOGOVSEK, MR. SYNAR, MR. ANDREWS, MR. WEISS, MR. KINDNESS, MR. OBERSTAR, MS. FERRARO, MR. SAM B. HALL, JR., MR. FRANK, MR. RAHALL, MR. MOLLOHAN, MR. RATCHFORD, MR. MITCHELL OF NEW YORK, MS. OAKAR, MR. ROE, MR. LOWRY OF WASHINGTON, AND MR. STENHOLM

To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

Identical with

H.R. 7085 Mr. Minish

H.R. 7059 — **Sept. 8, 1982**

MR. DINGELL

To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the provisions requiring withholding on dividends and interest.

H.R. 7063 (See H.R. 7041 for identical bills.) — **Sept. 8, 1982**

MR. HAGEDORN, MR. MAVROULES, MR. MCDONALD, MR. WHITTAKER, MS. FIEDLER, MR. STANGELAND, MR. PORTER, MR. MCCOLLUM, MR. FISH, MR. BAILEY OF PENNSYLVANIA, MR. SCHUMER, MR. ROTH, MR. PETRI, MR. STOKES, MR. HAMMERSCHMIDT, MR. LUNGREN, MR. BONKER, MR. ANDERSON, MRS. BOUQUARD, MR. DREIER, MR. EVANS OF IOWA, MRS. HECKLER, MR. MCEWEN, MR. ROUSSELOT, MR. SMITH OF ALABAMA, MR. WINN, MR. SANTINI, MR. WEBER OF MINNESOTA, MS. OAKAR, MR. GOLDWATER, MR. DAUB, MR. KEMP, MR. BARNARD, MR. MILLER OF OHIO, MR. CORCORAN, MR. SNYDER, AND MR. YOUNG OF FLORIDA

To repeal the withholding of tax from interest and dividends.

H.R. 7067 — **Sept. 8, 1982**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who attain age 62 no penalty shall be imposed for failure to pay estimated income tax where taxable income for the taxable years is less than $20,000 ($30,000 in the case of a married couple filing a joint return), and more than 50 percent of such income is retirement income.

H.R. 7069 — **Sept. 8, 1982**

MR. STANGELAND

To amend the Internal Revenue Code of 1954 to allow a tax credit for investment in multipurpose agricultural structures or other buildings designed primarily for grain storage.

H.R. 7074 — **Sept. 9, 1982**

MR. BAILEY OF PENNSYLVANIA, AND MR. MATSUI

To amend section 151 of the Internal Revenue Code of 1954 to provide an additional exemption for disabled individuals who need assistance in the form of attendant care services or medical devices in order to be employed or whose disabilities are so severe that such assistance would not enable such individuals to be employed.

H.R. 7075 **Sept. 9, 1982**

MR. BAILEY OF PENNSYLVANIA, AND MR. MATSUI

To amend the Internal Revenue Code of 1954 to provide a one-time exclusion of gain from the sale of a principal residence by a taxpayer who engages in such sale because he or a member of his family has become disabled, and for other purposes.

H.R. 7081 **Sept. 9, 1982**

MR. FLORIO, MR. MOFFETT, MR. PEPPER, MR. WOLPE, MR. LONG OF MARYLAND, MR. CONYERS, MR. WALGREN, MR. KOGOVSEK, MR. WEAVER, MR. RATCHFORD, MR. VENTO, MR. D'AMOURS, MR. EDGAR, MR. DELLUMS, MR. DASCHLE, MR. LAFALCE, MR. BEDELL, MR. GINGRICH, AND MR. TAUKE

To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7083 **(See H.R. 6986 for identical bills.)** **Sept. 9, 1982**

MR. HAMMERSCHMIDT

To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing U.S. defense assistance to such countries.

Sept. 14, 1982. Referred to Subcommittee on Trade.

H.R. 7085 **(See H.R. 7055 for identical bills.)** **Sept. 9, 1982**

MR. MINISH, AND MR. GARCIA

To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7087 **(See H.R. 6989 for identical bills.)** **Sept. 9, 1982**

MR. QUILLEN

To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7092 **Sept. 14, 1982**

MR. ROSTENKOWSKI

To amend the Internal Revenue Code of 1954 to provide for a 1-year extension of the taxes which are transferred into the Highway Trust Fund, and for other purposes.

Sept. 15, 1982. Ordered reported. (To be added as title V to H.R. 6211 or H.R. 6295, bills before the Public Works and Transportation Committee.)
Sept. 17, 1982. Reported to House with amendment. H.Rept. 97-838.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 7093 **Sept. 14, 1982**

MR. DE LUGO, MR. HOLLAND, MR. HEFTEL OF HAWAII, AND MR. SCHULZE

To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

Sept. 15, 1982. Ordered reported.
Sept. 16, 1982. Reported to House. H.Rept. 97-833.
Sept. 20, 1982. Passed House without amendment by a voice vote. (Brought up under suspension of the rules.)
Sept. 24, 1982. Ordered reported to Senate.
Sept. 28, 1982. Reordered reported to Senate.
Oct. 1, 1982. Reported to Senate with amendment. S.Rept. 97-648.
Dec. 3, 1982. Passed Senate amended by a record vote of 70 yeas, 4, nays.
Dec. 14, 1982. House disagreed to Senate amendments numbered 2, 3, 4, and agreed with an amendment to Senate amendment number 1.
Dec. 16, 1982. Senate insisted on its amendments numbered 2, 3, 4, and disagreed to House amendment to Senate amendment number 1. Requested a conference with the House and appointed conferees: Senators Dole, Packwood, Armstrong, Long, and Byrd.
Dec. 18, 1982. House agreed to a conference. Appointed conferees: Representatives Rostenkowski, Gibbons, Pickle, Jacobs, Gephardt, Shannon, Archer, Gradison, and Martin of North Carolina.
Dec. 21, 1982. Conference report filed. H.Rept. 97-985.
Dec. 21, 1982. Conference report passed the House by a record vote of 259 yeas, 0 nays.
Dec. 21, 1982. Conference report passed the Senate by a voice vote.
Jan. 12, 1983. Approved. Public Law 97-455.

H.R. 7094 **Sept. 14, 1982**

MR. RANGEL (BY REQUEST) AND MR. PICKLE

To amend the Internal Revenue Code of 1954 to impose a tax on failures to adhere to conditions of determination letters relating to independent management of the assets of multiemployer plans.

Sept. 15, 1982. Ordered reported.
Sept. 17, 1982. Reported to House without amendment. H.Rept. 97-839.
Sept. 20, 1982. Passed house with amendment by a voice vote. (Brought up under suspension of the rules.)
Sept. 28, 1982. Ordered reported to Senate.
Oct. 18, 1982. Reported to Senate with an amendment in the nature of a substitute. S. Rept. 97-662.

H.R. 7095 **Sept. 14, 1982**

MR. RANGEL (BY REQUEST) AND MR. PICKLE

To amend the Employee Retirement Income Security Act of 1974 to treat as a prohibited transaction the failure to adhere to conditions of a determination letter relating to independent management of assets by a trustee or plan administrator.

H.R. 7101 **Sept. 14, 1982**

MR. JACOBS, MR. MATSUI, AND MR. PICKLE

To amend the Social Security Amendments of 1977 to extend for five more years the exemption from reduction of benefits under title II of the Social Security Act for spouses receiving Government pensions and to apply the reduction in the duration-of-marriage requirement to such exemption.

Sept. 15, 1982. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 7107 **Sept. 15, 1982**

MR. BAILEY OF PENNSYLVANIA

To amend the Tariff Schedules of the United States to establish an equal and equitable classification and duty rates for various cordage products of virtually identical characteristics.

Sept. 21, 1982. Referred to Subcommittee on Trade.

H.R. 7108 **Sept. 15, 1982**

MR. D'AMOURS, MR. ANDREWS OF NORTH CAROLINA, MR. BEDELL, MR. BEVILL, MR. BIAGGI, MR. BROWN OF COLORADO, MR. CHAPPELL, MR. COURTER, MR. DANIEL B. CRANE, MR. DAVIS, MR. FIELDS, MR. FRANK, MR. FORSYTHE, MR. GARCIA, MR. SAM B. HALL, MR. HARKIN, MR. JEFFRIES, MR. HECKLER, MR. JONES OF TENNESSEE, MR. KASTENMEIER, MR. KILDEE, MR. KINDNESS, MR. KOGOVSEK, MR. KRAMER, MR. LEE, MR. LUJAN, MR. LUKEN, MR. MAVROULES, MR. MCCURDY, MR. MCKINNEY, MR. MITCHELL OF NEW YORK, MR. NOWAK, MS. OAKAR, MR. PATTERSON, MR. PAUL, MR. PRICE, MR. RAHALL, MR. RATCHFORD, MR. REUSS, MR. ROBERTS OF SOUTH DAKOTA, MR. RODINO, MR. ROE, MR. ROUSSELOT, MR. SCHUMER, MRS. SCHROEDER, MR. SHARP, MR. WALGREN, MR. WHITEHURST, MR. WILLIAMS OF OHIO, MR. WILLIAMS OF MONTANA, MR. WON PAT, MR. WYDEN, MR. YOUNG OF ALASKA, MR. ZABLOCKI, MR. ZEFERETTI, MR. LUNDINE, MR. LOWRY OF WASHINGTON, MR. NEAL, MR. HUGHES, MR. SPENCE, MR. ROSE, MR. TAUZIN, MR. PETRI, MR. STOKES, MRS. ROUKEMA, MRS. SCHNEIDER, MR. DENARDIS, MR. HALL OF OHIO, MR. ASPIN, MR. YOUNG OF FLORIDA, MR. DERRICK, MR. PATMAN, MR. DANNEMEYER, MR. MARKEY, MR. VENTO, MR. BEREUTER, MR. HANSEN OF IDAHO, AND MR. CAMPBELL

To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

Identical with

H.R. 7380 Mr. St Germain

H.R. 7111 **Sept. 15, 1982**

MR. LEATH OF TEXAS (BY REQUEST)

To prohibit the purchase of grain and cotton at certain inadequate or excessive prices.

(Also referred to Agriculture Committee.)

Sept. 21, 1982. Referred to Subcommittee on Trade.

H.R. 7116 **Sept. 15, 1982**

MR. ROE

To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age, is disabled, or is handicapped.

H.R. 7118 **Sept. 15, 1982**

MR. SHANNON AND MR. MARTIN OF NORTH CAROLINA

To amend the Tariff Schedules of the United States to correct an anomaly in the rate of duty applicable to textile fabrics, articles and materials coated, filled or laminated with rubber or plastics.

Sept. 21, 1982. Referred to Subcommittee on Trade.

H.R. 7121 **Sept. 16, 1982**

MR. BIAGGI

To amend the Internal Revenue Code of 1954 to permit certain cooperative housing corporations to replace conventional financing with tax-exempt financing.

H.R. 7126 **Sept. 16, 1982**

MR. DREIER, MR. KINDNESS, MR. LEBOUTILLIER, MR. ROBERTS OF KANSAS, MR. FOGLIETTA, MR. DORNAN OF CALIFORNIA, MR. HAGEDORN, MR. YOUNG OF FLORIDA, AND MR. TAUKE

To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.

H.R. 7127 **Sept. 16, 1982**

MR. EDGAR

To implement the convention on the means of prohibiting and preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

(See P.L. 97-446 (H.R. 4566) for related action.)

Sept. 28, 1982. Referred to Subcommittee on Trade.

Identical with

H.R. 7333 Mr. Pease

H.R. 7128 **Sept. 16, 1982**

MR. EDWARDS OF OKLAHOMA, MR. DORNAN OF CALIFORNIA, MR. DANNEMEYER, AND MR. ROBERTS OF SOUTH DAKOTA, AND MR. GINGRICH

To amend the Internal Revenue Code of 1954 to improve Internal Revenue Service procedures concerning investigations, and audits of churches, and for other purposes.

H.R. 7129 **Sept. 16, 1982**

MR. FRANK

To amend the Internal Revenue Code of 1954 to increase the 2-year periods for rollover of gain on sale of principal residence to 3 years.

H.R. 7133 **Sept. 16, 1982**

MR. MCDADE

To amend title II of the Social Security Act to provide for continued payment of disability benefits during appeals of terminations of such benefits and to provide a more equitable basis for findings of ability to engage in substantial gainful work in making disability determinations.

Sept. 28, 1982. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 7134 **Sept. 16, 1982**

MR. PANETTA

To amend the Internal Revenue Code of 1954 to allow a disaster loss deduction with respect to a taxpayer's residence for losses which occur where the taxpayer is ordered to demolish or relocate such residence because of the danger of mudslides, earthslides, or flooding.

H.R. 7136 **Sept. 16, 1982**

MR. PERKINS

To provide for a moratorium on terminations of disability benefits under title II of the Social Security Act based on determinations made under the continuing disability investigation program and a moratorium on the collection of overpayments based on determinations under such program and to amend such title II to provide for continued payment of disability benefits during appeal of terminations of such benefits.

Sept. 28, 1982. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 7138 **Sept. 16, 1982**

MR. TAUKE

To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

H.R. 7147 **Sept. 21, 1982**

MR. FRANK

To amend title XVI of the Social Security Act to provide that eligibility for SSI benefits (and the amount of such benefits), in the case of disabled individuals who are mentally retarded and working in sheltered workshops and in other cases where disabled individuals' incomes are necessarily irregular or spasmodic because of the nature of the disabilities involved, shall be determined on the basis of annual rather than monthly income.

Sept. 27, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7157 **Sept. 21, 1982**

MR. STARK, AND MR. DUNCAN

To provide a 2-year extension of the income tax deduction for expenditures to remove certain architectural and transportation barriers.

H.R. 7162 **Sept. 22, 1982**

MR. FRANK

To amend the Internal Revenue Code of 1954 to exempt amounts received from the redemption of All-Savers certificates and contributed to individual retirement accounts from certain limitations on excess contributions, and for other purposes.

H.R. 7163 **Sept. 22, 1982**

MR. GRADISON

To amend the Internal Revenue Code of 1954 to extend until December 31, 1987, the energy investment tax credit for recycling property.

H.R. 7164 **Sept. 22, 1982**

MR. JONES OF OKLAHOMA

To amend the Internal Revenue Code of 1954 to permit the Internal Revenue Service to waive the penalty imposed on underpayments of estimated tax where there was reasonable cause for the underpayment.

H.R. 7169 **Sept. 22, 1982**

MR. YATRON

To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the provisions requiring withholding on dividends and interest.

H.R. 7174 **Sept. 23, 1982**

MR. FRANK

To provide that section 402(a)(31) of the Social Security Act, which requires that certain income of a stepparent living with a dependent child be taken into account in determining such child's need under the AFDC program, shall not apply in any case where the stepparent was already living with the child at the time such section became effective.

Sept. 27, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7175 **(See H.R. 6654 for identical bills.)** **Sept. 23, 1982**

MR. HORTON

To amend the Internal Revenue Code of 1954 to allow the Secretary of Treasury to waive the interest penalty for failure to pay estimated income tax for elderly and retired persons, in certain situations.

(See P.L. 97-248 (H.R. 4961) for related action.)

H.R. 7176 **(See H.R. 2150 for identical bills.)** **Sept. 23, 1982**

MR. HOWARD

To amend title II of the Social Security Act to provide that a beneficiary who dies shall (if otherwise qualified) be entitled to a prorated benefit for the month of his death.

Sept. 28, 1982. Referred to Subcommittee on Social Security.

H.R. 7181 **Sept. 23, 1982**

MR. SOLOMON, MR. CAMPBELL, MR. ROBERTS OF SOUTH DAKOTA, MR. KINDNESS, MR. PETRI, MR. MCDONALD, MR. WHITEHURST, AND MR. JEFFRIES

To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.R. 7182 **Sept. 23, 1982**

MR. SOLOMON, MR. LAGOMARSINO, MR. ROBERTS OF SOUTH DAKOTA, MR. KINDNESS, MR. PETRI, AND MR. JEFFRIES

To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7184 **Sept. 23, 1982**

MR. VANDER JAGT AND MR. BLILEY

To repeal the increase in the excise tax on cigarettes.

H.R. 7190 **Sept. 24, 1982**

MR. SHELBY

To provide relief from honey imports by increasing the duty thereon.

Sept. 28, 1982. Referred to Subcommittee on Trade.

H.R. 7194 **Sept. 28, 1982**

MR. DAUB, MRS. HECKLER, MR. CRAIG, MR. SOLARZ, MR. PEPPER, MR. BEREUTER, MR. HAMMERSCHMIDT, AND MR. DOUGHERTY

To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.

Oct. 4, 1982. Referred to Subcommittees on Social Security and Health.

H.R. 7196 **Sept. 28, 1982**

MR. FISH

To amend the Internal Revenue Code of 1954, with respect to excluding from recapture Investment Tax Credit used to fund tax credit employee stock ownership plans and to permit recovery by such plans of previously recaptured iinvestment tax credit.

H.R. 7198 **(See H.R. 7041 for identical bills.)** **Sept. 28, 1982**

MR. HAMMERSCHMIDT

To repeal the withholding of tax from interest and dividends.

H.R. 7202 **(See H.R. 7041 for identical bills.)** **Sept. 28, 1982**

MR. STUMP

To repeal the withholding of tax from interest and dividends.

H.R. 7206 **Sept. 29, 1982**

MR. BROWN OF COLORADO

To amend the Internal Revenue Code of 1954 to provide additional incentives to taxpayers to provide home care for dependents who have attained age 60 or are incapable of caring for themselves.

H.R. 7209 **Sept. 29, 1982**

MR. EVANS OF IOWA AND MR. LEACH OF IOWA

To amend the Internal Revenue Code of 1954 to provide certain income-tax incentives for soil and water conservation expenditures, and for other purposes.

H.R. 7214 **Sept. 29, 1982**

MR. STARK

To amend title II of the Social Security Act to provide that the legality of an individual's residency in the United States shall be taken into account in determining such individual's entitlement to benefits thereunder and any other entitlement thereunder on the basis of such individual's wages and self-employment income.

Oct. 18, 1982. Referred to Subcommittee on Social Security.

H.R. 7215 **Sept. 29, 1982**

MR. WALGREN

To amend the Railroad Unemployment Insurance Act to provide that certain amendments made by the Omnibus Budget Reconciliation Act of 1981 to the extended unemployment compensation program shall not affect the amount of benefits payable under the Railroad Unemployment Insurance Act.

Oct. 18, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7216 **Sept. 29, 1982**

MR. ANTHONY

To amend the Internal Revenue Code of 1954 to provide that the basis adjustments applicable where noncorporate taxpayers acquire certain motor carrier operating authorities shall be similar to the basis adjustments applicable where corporate taxpayers acquire such authorities.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 7217 **Sept. 29, 1982**

MR. JENKINS, MR. FRENZEL, MR. MATSUI, AND MR. GEPHARDT

To amend the Internal Revenue Code of 1954 to provide that the income of qualified trusts and educational organizations from domestic oil and gas wells shall be treated as passive income for purposes of the tax on unrelated business taxable income.

H.R. 7224 (See H.R. 7041 for identical bills.) **Sept. 30, 1982**

MR. ANDERSON

To repeal the withholding of tax from interest and dividends.

H.R. 7225 **Sept. 30, 1982**

MR. BREAUX AND MR. FORSYTHE

To establish an exclusive economic zone adjacent to the territorial sea of the United States, to assert national rights therein, and for other purposes.

(Also referred to Interior and Insular Affairs, Merchant Marine and Fisheries and Foreign Affairs Committees.)

H.R. 7226 **Sept. 30, 1982**

MRS. BYRON

To amend the Internal Revenue Code of 1954 to permit the rollover of gain from the sale (under a farmland preservation program) of farmland development rights to any State or political subdivision thereof or to certain charitable organizations, and for other purposes.

H.R. 7228 **Sept. 30, 1982**

MR. EVANS OF IOWA

To amend the Internal Revenue Code of 1954 to provide for a 2-year period an additional 15- percent investment tax credit for certain construction and agricultural equipment manufactured in the United States.

H.R. 7233 **Sept. 30, 1982**

MR. HOLLAND

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve retirement income security under private multiemployer pension plans and encourage employer participation in these plans by modifying the rules respecting funding, premium rates, asset sales, and employer withdrawal liability, and for other purposes.

(Also referred to Education and Labor Committee.)

H.R. 7245 **Sept. 30, 1982**

MR. ROUSSELOT

To amend the Internal Revenue Code of 1954 relative to physicans' and surgeons' mutual protection associations.

H.R. 7247 **Sept. 30, 1982**

MR. SEIBERLING (BY REQUEST)

To amend the Internal Revenue Code of 1954 to provide a refundable credit to taxpayers who vote in Federal elections.

H.R. 7250 **Sept. 30, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to clarify the tax treatment of certain expenses incurred in closing a landfill site.

H.R. 7252 **Sept. 30, 1982**

MR. VENTO

To provide assistance, through the Federal Housing Finance Corporation and the Internal Revenue Code of 1954, to individuals and families purchasing a residence for the first time, and for other purposes.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.R. 7254 **Sept. 30, 1982**

MR. WEAVER, MR. FORD OF TENNESSEE, MR. SYNAR, MR. MOFFETT, MR. HUGHES, MR. SEIBERLING, MR. MARKEY, MR. LEHMAN, AND MRS. SCHROEDER

To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

(Also referred to Energy and Commerce Committee.)

Oct. 18, 1982. Referred to Subcommittee on Health.

H.R. 7260 **Oct. 1, 1982**

MR. DANNEMEYER

To amend the Internal Revenue Code of 1954 to repeal an unnecessary limitation on the performance of certain hospital services in order for such services not to be treated as an unrelated trade or business.

11-054 O - 83 - 26

H.R. 7263 — **Oct. 1, 1982**

MR. DORNAN OF CALIFORNIA, MR. YOUNG OF FLORIDA, AND MR. ROBERTS OF SOUTH DAKOTA,

To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the subtitle which requires withholding on payments of interest and dividends.

H.R. 7267 — **Oct. 1, 1982**

MR. HARTNETT

To suspend temporarily the duty on certain menthol feedstocks until July 1, 1986.

Oct. 18, 1982. Referred to Subcommittee on Trade.

H.R. 7268 — **Oct. 1, 1982**

MR. HEFTEL OF HAWAII, MR. PICKLE, MR. FOWLER, MR. ROUSSELOT, MR. MATSUI, MR. FAZIO, AND MR. MARLENEE

To amend the Internal Revenue Code of 1954 to extend the energy tax credit for investments in certain classes of energy property, and for other purposes.

H.R. 7269 — **Oct. 1, 1982**

MR. HOLLAND, MR. JENKINS, AND MR. FOWLER

To amend the Tax Reform Act of 1976 to extend for an additional 4 years, the exclusion from gross income of the cancellation of certain student loans.

H.R. 7273 — **Oct. 1, 1982**

MR. MARLENEE, AND MR. NELLIGAN

To amend the Internal Revenue Code of 1954 to make permanent the exclusion from gross income of interest received from all-savers certificates, to increase the maximum dollar amount of such exclusion, and for other purposes.

H.R. 7274 — **Oct. 1, 1982**

MR. NEAL

To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the increase in tax on cigarettes.

H.R. 7279 — **Oct. 1, 1982**

MR. PANETTA

To amend title XVI of the Social Security Act to provide that assistance based on need which is furnished to an individual by a private nonprofit organization shall be excluded from such individual's income in determining his or her eligibility for SSI benefits or the amount thereof.

Oct. 18, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7286 — **Oct. 1, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to deny the deduction for interest on loans incurred to acquire dwelling units in certain coastal barrier areas.

H.R. 7287 — **(See H.R. 6147 for identical bills.)** — **Oct. 1, 1982**

MR. VENTO

To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 7290 — **Oct. 1, 1982**

MR. WYDEN

To amend the Internal Revenue Code of 1954 to provide tax incentives for capital formation and earnings retention by small businesses.

H.R. 7298 — **Oct. 1, 1982**

MR. HUNTER

To expand Japan's market for United States agricultural products.

Oct. 18, 1982. Referred to Subcommittee on Trade.

H.R. 7306 — **Nov. 29, 1982**

MR. BENNETT

To amend the Internal Revenue Code of 1954 to deny the benefits of the accelerated cost recovery system to any business which does not expand its employment.

H.R. 7307 — **Nov. 29, 1982**

MR. BIAGGI

To amend the Internal Revenue Code of 1954 to permit certain cooperative housing corporations to replace conventional financing with tax-exempt financing.

H.R. 7311 — **Nov. 29, 1982**

MR. FRENZEL AND MR. GIBBONS

To amend the Internal Revenue Code of 1954 to provide more equitable taxation of foreign source income, and for other purposes.

H.R. 7319 — **Nov. 29, 1982**

MR. SABO

To amend the Internal Revenue Code of 1954 to impose an additional 10-cent tax on any liquid sold for use or used as a fuel in a highway vehicle and to provide that the revenues from such tax shall be available to State and local governments for maintenance of public roads and for other traffic-related purposes.

(Also referred to Public Works and Transportation Committee.)

H.R. 7326 — **Nov. 30, 1982**

MR. PICKLE

To amend title II of the Social Security Act to make miscellaneous and technical improvements relating to cash management, gender-based distinctions, coverage, and other matters under the old-age, survivors, and disability insurance program.

Dec. 1, 1982. Referred to Subcommittee on Social Security.

H.R. 7327 — **Nov. 30, 1982**

MR. FORD OF TENNESSEE

To increase the number of weeks for which Federal supplemental unemployment compensation is payable.

Dec. 8, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 7329 — **Nov. 30, 1982**

MR. CARMAN

To amend title II of the Social Security Act to require the establishment of procedures to assure that benefit payments will not be made thereunder to deceased individuals.

Dec. 8, 1982. Referred to Subcommittee on Social Security.

H.R. 7330 — **Nov. 30, 1982**

MR. MICHEL (BY REQUEST)

To authorize appropriations for construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.

(Also referred to Public Works and Transportation Committee.)

Nov. 30, 1982. Presidential Message. (H. Doc. 97-259.)
Dec. 1, 1982. Hearing held.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 7331 — **Nov. 30, 1982**

MR. KINDNESS

To amend the Internal Revenue Code of 1954 to provide financial relief to State and local governments, by eliminating a requirement that would result in a duplicative mailing each year.

H.R. 7333 (See H.R. 7127 for identical bills.) — **Nov. 30, 1982**

MR. PEASE, MR. FRENZEL, MR. EDGAR, MR. SHAMANSKY, MR. FISH, MR. WHITEHURST, MR. BAILEY OF PENNSYLVANIA, MR. BEILENSON, AND MR. VENTO

To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

(See P.L. 97-446 (H.R. 4566) for related action.)

Dec. 9, 1982. Referred to Subcommittee on Trade.

H.R. 7334 — **Nov. 30, 1982**

MR. STARK, AND MR. ARCHER

To amend the Internal Revenue Code of 1954 with respect to the tax treatment of certain conversions of residential rental property into condominium units.

H.R. 7339 — **Nov. 30, 1982**

MR. WRIGHT

To provide that certain property held in foreign-trade zones shall be exempt from State and local ad valorem taxation.

Dec. 8, 1982. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.

H.R. 7343 (See H.R. 7041 for identical bills.) — **Dec. 1, 1982**

MR. MCEWEN

To repeal the withholding of tax from interest and dividends.

H.R. 7348 — **Dec. 2, 1982**

MR. BIAGGI

To amend the Social Security Act to include Fridays among the days on which social security and SSI benefit checks may not be delivered, so as to assure (without postponing the delivery date) that the recipient of any such check will have a reasonable opportunity to cash or deposit it without delay.

Dec. 8, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7350 — **Dec. 2, 1982**

MR. PERKINS

To amend the Foreign Trade Zones Act to exempt bicycle component parts which are not re-exported from the exemption from the customs laws otherwise available to merchandise in foreign trade zones.

Dec. 8, 1982. Referred to Subcommittee on Trade.

H.R. 7354 — **Dec. 2, 1982**

MR. WHITE

To amend title XVI of the Social Security Act to provide that a blind or disabled child otherwise qualified may be eligible for SSI benefits even though not a resident of the United States, if such child is accompanying a parent who is a member of the Armed Forces serving a tour of duty overseas.

Dec. 8, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7357 — **Dec. 3, 1982**

See Bills and Resolutions Referred to Other Committees.

H.R. 7363 — **Dec. 3, 1982**

MR. LUNDINE

"The Specialty Steel Fair Trade Act of 1982".

Dec. 8, 1982. Referred to Subcommittee on Trade.

H.R. 7365 — **Dec. 3, 1982**

MR. SEIBERLING, AND MR. JEFFORDS

To amend title II of the Social Security Act to liberalize the earnings test for postsecondary students who have attained age 18, but who nevertheless continue to qualify for child's insurance benefits under section 202(d) of such act (on a specially reduced basis) despite the general elimination of all benefits for such students in 1981, so that further reductions because of such students' outside earnings will not prevent them from continuing their education.

Dec. 8, 1982. Referred to Subcommittee on Social Security.

H.R. 7368 — **Dec. 6, 1982**

MR. ROSTENKOWSKI AND MR. CONABLE

To provide revenue for repair and rehabilitation of the Nation's highways and for mass transit capital expenditures, and for other purposes.

Dec. 6, 1982. Reported to House. H.Rept. 97-945.
Dec. 6, 1982. Passed House as an amendment to H.R. 6211 (Title V) by a record vote of 236 yeas, 169 nays.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 7372 — **Dec. 6, 1982**

MR. OBERSTAR, MR. SABO, AND MR. VENTO

To amend title II of the Social Security Act to exclude certain amounts in the computation of the offset against benefits which is presently provided in the case of spouses and surviving spouses receiving government pensions.

Dec. 8, 1982. Referred to Subcommittee on Social Security.

(See P.L. 97-455 (H.R. 7093) for related action.)

H.R. 7380 (See H.R. 7108 for identical bills.) **Dec. 7, 1982**

MR. ST GERMAIN

To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7381 **Dec. 7, 1982**

MR. SEIBERLING

To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to exclude from wages, for purposes of computing benefits and taxes under the old-age, survivors, and disability insurance program, the quarterly cash remuneration for the services of a domestic employee in a private home of the employer if such quarterly cash remuneration is less than $200 or the employee has not attained age 19 before the beginning of the quarter.

Dec. 10, 1982. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.R. 7382 **Dec. 7, 1982**

MR. STARK

To amend the Internal Revenue Code of 1954 to expand the circumstances where relief from liability for income tax (and penalties and interest with respect thereto) is provided to a spouse for a deficiency with respect to a joint return, and to provide similar relief with respect to certain separate returns of married individuals.

H.R. 7383 **Dec. 8, 1982**

MR. DYMALLY

To restore social, economic, and cultural well-being to the communities of American citizens, permanent resident aliens, and others whose lives, communities, employment, and social networks were disrupted and damaged when they were evacuated from their homes as a result of Executive Order Numbered 9066, issued February 19, 1942, and related actions of the Government of the United States of America during World War II.

H.R. 7393 **Dec. 8, 1982**

MR. CONTE, MR. PAUL, MR. ROE, MR. DUNCAN OF TENNESSEE, MR. PARRIS, MR. WEBER OF MINNESOTA, AND MR. MINISH

To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 70.

Dec. 13, 1982. Referred to Subcommittee on Social Security.

H.R. 7397 **Dec. 9, 1982**

MR. GIBBONS, MR. ROSTENKOWSKI, MR. CONABLE, MR. VANDER JAGT, MR. FRENZEL, MR. WRIGHT, MR. MICHEL, MR. ZABLOCKI, AND MR. BROOMFIELD

To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

(Supersedes H.R. 5900.)

Dec. 9, 1982. Ordered reported as amended.
Dec. 10, 1982. Reported to House with amendments. H. Rept. 97-958.
Dec. 15, 1982. Hearing before Rules Committee. H. Res. 629, providing for a closed rule with 2 hours of debate was reported to the House. H. Rept. 97-969.
Dec. 17, 1982. H.Res. 629 passed the House by a voice vote.
Dec. 17, 1982. Passed the House amended, by a record vote of 260 yeas, 142 nays.
Dec. 21, 1982. Ordered reported to Senate.
Dec. 21, 1982. Reported to Senate. No written report.

H.R. 7400 **Dec. 9, 1982**

MR. RINALDO

To amend the Internal Revenue Code of 1954 to repeal the treatment of the deduction for circulation expenditures as an item of tax preference.

H.R. 7401 **Dec. 9, 1982**

MR. ROBINSON

To delay until January 1, 1984, the effect of any regulation issued by the Secretary of the Treasury concerning the establishment of a viticultural area if the name provided for such area contains the term "Shenandoah Valley".

H.R. 7404 **Dec. 10, 1982**

MRS. COLLINS OF ILLINOIS

To provide for the establishment and operation of a national lottery to assist in financing the old-age, survivors, and disability insurance program.

(Also referred to Judiciary, and Post Office and Civil Service Committees.)

Dec. 14, 1982. Referred to Subcommittee on Social Security.

H.R. 7407 **Dec. 10, 1982**

MR. MURPHY

To restrict the importation of certain steel products during periods when the domestic manufacturing capacity for steel products is underutilized, and for other purposes.

Dec. 14, 1982. Referred to Subcommittee on Trade.

H.R. 7417 **Dec. 14, 1982**

MR. GILMAN

To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7418 **Dec. 14, 1982**

MR. MOORHEAD

To amend the Internal Revenue Code of 1954 to double the investment tax credit for American-made automobiles and certain light-duty trucks and to provide that the investment tax credit shall not be recaptured with respect to such vehicles by reason of any disposition, etc., after the second year of use.

H.R. 7419 **Dec. 14, 1982**

MR. WILLIAMS OF OHIO

To increase the number of weeks for which benefits are payable under the Federal Supplemental Compensation Act of 1982, and for other purposes.

Dec. 17, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 7425 **Dec. 15, 1982**

MR. LOEFFLER, MR. COELHO, MR. CRAIG, MR. HIGHTOWER, MR. MARLENEE, AND MR. SKEEN

To increase temporarily the duty on certain wool that is the product of Argentina or Uruguay.

Dec. 17, 1982. Referred to Subcommittee on Trade.

H.R. 7429 **Dec. 16, 1982**

MR. BIAGGI

To amend title IV of the Social Security Act to provide that information concerning an applicant for or recipient of aid to families with dependent children must be made available (by the applicable State agency) to any Federal, State, or local law enforcement authority who requests such information for use in a felony investigation or prosecution.

Dec. 20, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7431 **Dec. 16, 1982**

MR. FLORIO AND MR. MADIGAN

To amend the Railroad Retirement Act of 1974 to help assure sufficient resources to pay benefits, to make technical changes, and for other purposes.

(Also referred to Energy and Commerce Committee.)

H.R. 7433 **(See H.R. 7023 for identical bills.)** **Dec. 16, 1982**

MR. PERKINS

To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital tax on Federal employment.

Jan. 5, 1983. Referred to Subcommittee on Health.

H.R. 7434 **Dec. 16, 1982**

MR. WASHINGTON

To repeal certain changes made by the Omnibus Budget Reconciliation Act of 1981 to the extended unemployment compensation program, and for other purposes.

Dec. 20, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7435 **Dec. 16, 1982**

MR. WASHINGTON

To extend the Federal Supplemental Compensation Act of 1982 and to increase the number of weeks for which compensation is payable under such Act.

Dec. 20, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

(See P.L. 97-424 (H.R. 6211) for related action.)

H.R. 7438 — **Dec. 16, 1982**

MR. TRIBLE

To amend the Internal Revenue Code of 1954 to provide that interest on certain real estate mortgages made by savings and loan institutions and mutual savings banks will be exempt from Federal income tax.

H.R. 7444 — **Dec. 17, 1982**

MR. PANETTA

To amend the Internal Revenue Code of 1954 to provide that certified public accountants and enrolled agents may represent taxpayers in certain Tax Court cases involving $5,000 or less.

H.R. 7445 — **Dec. 17, 1982**

MR. STARK

To amend the Social Security Act to require State unemployment agencies to collect individual wage information on a quarterly basis, and for other purposes.

Dec. 29, 1982. Referred to Subcommittee on Public Assistance and Unemployment Compensation.

H.R. 7448 — **Dec. 18, 1982**

MR. PETRI

To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve retirement income security under private multiemployer pension plans and encourage employer participation in these plans by modifying the rules respecting funding, premium rates, asset sales, dispute resolution, and employer withdrawal liability, and for other purposes.

(Also referred to Education and Labor Committee.)

H.R. 7449 — **Dec. 20, 1982**

MR. BAILEY OF PENNSYLVANIA

To amend the Internal Revenue Code of 1954 to allow a deduction for the expense of altering or improving the principal residence of a taxpayer to remove or mitigate the effect of any architectural or other feature which limits the mobility of the taxpayer or a member of his family because such taxpayer or family member is disabled.

H.R. 7450 — **Dec. 20, 1982**

MR. EVANS OF IOWA

To amend the Internal Revenue Code of 1954 to provide that the normalization rules of the investment tax credit shall apply to natural gas pipelines without regard to the additional restriction imposed where there is a Federal determination that natural gas is in short supply.

H.R. 7452 — **Dec. 20, 1982**

MR. PANETTA

To amend titles II and XVIII of the Social Security Act and the Internal Revenue Code of 1954 to require that disbursements and receipts in the old-age and survivors insurance program be set out as separate functional categories in the Budget, to provide for financing from general revenues for the disability and hospital insurance programs and to consolidate the trust funds established for such programs, to adjust accordingly the employment self-employment taxes and to provide for an income surtax to supplement such taxes, and to institute certain other reforms in such programs.

Jan. 5, 1983. Referred to the Subcommittees on Social Security and Health with respect to those provisions under their jurisdiction.

H.R. 7457 — **Dec. 21, 1982**

MR. PICKLE

To amend title II of the Social Security Act to make miscellaneous and technical improvements relating to cash management, gender-based distinctions, coverage, and other matters under the old-age, survivors, and disability insurance program.

Jan. 5, 1983. Referred to Subcommittee on Social Security.

HOUSE BILLS REFERRED TO COMMITTEE ON WAYS AND MEANS

PRIVATE BILLS

H.R. 6914 **Aug. 2, 1982**

MR. BADHAM

To provide for the duty-free entry of a pipe organ for the Crystal Cathedral of Garden Grove, California.

Aug. 4, 1982. Referred to Subcommittee on Trade.
Oct. 8, 1982. No objection report received from Department of Commerce.

HOUSE JOINT RESOLUTIONS REFERRED TO COMMITTEE ON WAYS AND MEANS

H.J.Res. 5 — **Jan. 5, 1981**

MR. ALBOSTA, MR. BRODHEAD, MR. KILDEE, MR. APPLEGATE, MR. MURPHY, MR. GUYER, MR. STARK, MR. FROST, MR. PEASE, MR. WOLPE, MR. FRANK, MR. PEPPER, MR. FORD OF TENNESSEE, MR. DINGELL, MR. KOGOVSEK, MR. HOLLENBECK, MR. HALL OF OHIO, MR. OBERSTAR, MR. CLAY, MR. NOWAK, MR. RODINO, MR. MOTTL, MR. DAVIS, MR. BENJAMIN, MS. MIKULSKI, MR. VENTO, MR. YATRON, MRS. COLLINS OF ILLINOIS, MR. CHAPPELL, MR. HILLIS, MR. CONYERS, MR. OTTINGER, MR. YOUNG OF MISSOURI, MR. BROOMFIELD, MR. BONIOR OF MICHIGAN, MR. CORRADA, MR. FORD OF MICHIGAN, MR. WON PAT, MR. BLANCHARD, MR. MOFFETT, MR. CROCKETT, MR. HERTEL OF MICHIGAN, MR. ATKINSON, MR. BROWN OF OHIO, MR. GRAY, MR. SHARP, MR. SEIBERLING, MR. DANIELSON, MR. RITTER, MR. LUKEN, MR. FITHIAN, AND MR. NELLIGAN

Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.J.Res. 265 — **May 21, 1981**

To provide for a temporary increase in the public debt limit.

May 21, 1981. Engrossed and passed the House.
Sept. 15, 1981. Ordered reported to Senate.
Sept. 15, 1981. Reported to the Senate. (No report).
Sept. 29, 1981. Passed the Senate by a record vote of 64 yeas, 34 nays.
Sept. 30, 1981. Approved. Public Law 97-49.

H.J.Res. 266 — **May 21, 1981**

To provide for a temporary increase in the public debt limit.

May 21, 1981. Engrossed and passed the House.
July 6, 1981. Reported to Senate with an amendment in the nature of substitute (The Economic Recovery Tax Act of 1981). S.Rept. 97-144.
July 29, 1981. Passed the Senate amended by a record vote of 89 yeas, 11 nays.
Sept. 29, 1981. Passed the Senate after vitiating previous action by a voice vote.
Sept. 30, 1981. Approved. Public Law 97-48.

H.J.Res. 320 — **Sept. 9, 1981**

MR. IRELAND

Expressing the sense of the Congress that following the achievement of a balanced budget, any existing budget surplus should be applied to reducing the national debt.

H.J.Res. 340 — **Oct. 14, 1981**

MR. DOWNEY, MR. BEILENSON, MR. BONKER, MRS. SCHROEDER, MR. LUJAN, MR. CORRADA, MR. OTTINGER, MR. MARKEY, MR. FORD OF TENNESSEE, MR. ROE, MR. LEHMAN, MR. PEPPER, MR. BINGHAM, MR. WEAVER, MR. VENTO, MR. MINISH, MR. RUSSO, MR. ROSENTHAL, MR. CONTE, MR. TRAXLER, MR. MCKINNEY, MR. MOFFETT, MR. EDGAR, MR. SCHUMER, MR. LANTOS, MR. COELHO, MR. FOGLIETTA, MR. NEAL, MS. FERRARO, MR. GARCIA, AND MR. KOGOVSEK

Prohibiting the importation of petroleum and petroleum products from Libya.

Oct. 19, 1981. Referred to Subcommittee on Trade.

H.J.Res. 499 — **June 7, 1982**

MR. GRADISON, MR. MICHEL, MR. JACOBS, MR. GEPHARDT, MR. CONABLE, MR. ARCHER, MR. MITCHELL OF MARYLAND, MR. HUGHES, MR. LEVITAS, MR. MARTIN OF NORTH CAROLINA, MR. VANDER JAGT, MR. MOORE, MR. GRISHAM, MR. SHUMWAY, MR. GRAY, MR. CLINGER, MR. HATCHER, MR. DENARDIS, MR. BURGENER, MR. WEAVER, MR. KINDNESS, MR. WOLF, MR. CARNEY, MR. SOLOMON, MR. MILLER OF OHIO, MR. MARTIN OF NEW YORK, MR. GOLDWATER OF CALIFORNIA, MR. GUNDERSON, MR. LOWERY OF CALIFORNIA, MR. HUNTER, MR. WALKER, MR. ROTH OF WISCONSIN, MR. WEBER OF OHIO, MR. FORSYTHE, MR. BAFALIS, MR. WORTLEY, MR. HOPKINS, MR. CAMPBELL, MR. JAMES K. COYNE, MR. HILLIS, MR. DAUB, MR. BROYHILL, MR. FROST, MR. CONTE, MR. BEARD, MR. MARRIOTT, MR. DAVIS, MR. GOODLING, MR. LEACH OF IOWA, MR. WHITEHURST, MR. FISH, MR. SAWYER, MR. OXLEY, MR. HILER, MR. SIMON, MR. PASHAYAN, MR. BEVILL, MR. MOLLOHAN, MR. SMITH OF OREGON, MR. KEMP, MR. NELSON, MR. PETRI, MR. STATON OF WEST VIRGINIA, MR. WILSON, MR. CHENEY, MR. GINGRICH, MR. CLAUSEN, MR. MCCOLLUM, MR. LAGOMARSINO, MR. ASPIN, MR. HORTON, MR. HAGEDORN, MR. YOUNG OF MISSOURI, MR. MITCHELL OF NEW YORK, MR. MCKINNEY, MR. FRENZEL, MR. HYDE, MR. GREGG, MR. SHAW, MR. YOUNG OF FLORIDA, MR. COATS, MR. HARTNETT, MS. MIKULSKI, MR. ROGERS, MR. JEFFORDS, MR. FAZIO, MR. IRELAND, MR. NEAL, MR. TRAXLER, MR. WALGREN, MR. TAUKE, MR. COLLINS OF TEXAS, AND MR. MORRISON

To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

June 9, 1982. Referred to Subcommittees on Social Security and Health.

H.J.Res. 519 — **June 23, 1982**

To provide for a temporary increase in the public debt limit.

June 23, 1982. Engrossed and passed the House.
June 23, 1982. Passed Senate by a record vote of 49 yeas, 41 nays.
June 28, 1982. Approved. Public Law 97-204.

H.J.Res. 520 — **June 23, 1982**

To provide for a temporary increase in the public debt limit.

June 23, 1982. Engrossed and passed the House.
Aug. 11, 1982. Ordered reported to Senate.
Aug. 11, 1982. Reported to Senate with amendment, no written report.
Sept. 23, 1982. Passed Senate by a record vote of 50 yeas, 41 nays.
Sept. 30, 1982. Approved. Public Law 97-270.

H.J.Res. 587 — **Aug. 19, 1982**

MR. MOAKLEY, MR. DONNELLY, AND MR. COELHO

To repeal provisions of law which require withholding on interest and dividends.

H.J.Res. 603 — **Sept. 22, 1982**

MR. FITHIAN, MR. HAGEDORN, MRS. SNOWE, MR. SHARP, AND MR. ROBERTS OF SOUTH DAKOTA

Directing the President to take every possible action to encourage increasing the processed product share of United States agricultural exports.

Oct. 18, 1982. Referred to Subcommittee on Trade.

HOUSE CONCURRENT RESOLUTIONS REFERRED TO COMMITTEE ON WAYS AND MEANS

H.Con.Res. 16 — **Jan. 5, 1981**

MR. LONG OF MARYLAND

Stating the intent of the Congress that social security benefits payable to prison inmates be surrendered to defray the current costs to the taxpayer of supporting prisoners in penal institutions as well as supporting their dependents on public assistance.

Feb. 2, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 30 — **Jan. 20, 1981**

MR. MCDONALD

Expressing the sense of the Congress with respect to balancing the Federal budget.

(Also referred to Government Operations, Foreign Affairs, and Banking, Finance and Urban Affairs Committees.)

H.Con.Res. 35 — **Jan. 22, 1981**

MR. MARKS

Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

Identical with

H.Con.Res. 73 Mr. Marks (cosponsors)

H.Con.Res. 61 — **Feb. 5, 1981**

MR. DONNELLY, MR. BOLAND, MR. D'AMOURS, MR. FORD OF MICHIGAN, MR. GEPHARDT, MR. MOAKLEY, MR. LEHMAN, MR. MITCHELL OF MARYLAND, MR. DOUGHERTY, MR. YATRON, MRS. HECKLER, MR. WALKER, MR. RATCHFORD, MR. MURPHY, MR. BLANCHARD, MR. MAVROULES, MR. ZEFERETTI, MR. CORRADA, MR. DAN DANIEL, MR. EVANS OF GEORGIA, MR. EMERY, MR. MCHUGH, MR. RODINO, MR. LEDERER, MR. EARLY, MR. PEPPER, MR. GRAY, MR. HAMMERSCHMIDT, MR. LEE, MR. BUTLER, MR. ADDABBO, MR. ERTEL, MR. SHUSTER, MR. MITCHELL OF NEW YORK, MR. LUKEN, MR. ALBOSTA, MR. HUBBARD, MR. MARKEY, MR. TAYLOR, MR. COTTER, MR. FASCELL, MR. MILLER OF OHIO, MR. PEYSER, MR. NELLIGAN, MRS. SNOWE, MR. CONTE, AND MR. GOODLING

Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

Feb. 11, 1981. Referred to Subcommittee on Trade.

H.Con.Res. 66 — **Feb. 6, 1981**

MR. APPLEGATE

Expressing the sense of the Congress that the United States should implement an aggressive policy that would lead to the recovery and revitalization of the American economy, and for other purposes.

(Also referred to Banking, Finance and Urban Affairs, Judiciary, Government Operations, and Energy and Commerce Committees.)

Feb. 11, 1981. Referred to the Subcommittee on Trade with respect to those provisions under its jurisdiction.

H.Con.Res. 73 (See H.Con.Res. 35 for identical bills.) **Feb. 23, 1981**

MR. MARKS, MR. DERWINSKI, MR. WON PAT, MR. GORE, MR. LAGOMARSINO, MR. RITTER, MR. GINN, MR. HILER, MR. LAFALCE, MR. VENTO, MR. DONNELLY, MR. LOTT, MR. MCDADE, MR. ROSE, MR. PORTER, MR. WOLPE, MR. FISH, MR. COLLINS OF TEXAS, MR. FORSYTHE, MR. KOGOVSEK, MR. ROE, MR. CORCORAN, MR. MCDONALD, MR. MOLLOHAN, MR. DOUGHERTY, MR. GUYER, MR. BARNARD, MR. MAVROULES, MR. WILSON, MR. YATRON, MR. RAILSBACK, MR. CHAPPELL, MR. DUNCAN, MR. COURTER, MR. WYDEN, MR. STANGELAND, MR. NEAL, MR. WAMPLER, MR. BEDELL, MR. BEARD, MR. GINGRICH, MR. ROBERT W. DANIEL, JR., MR. DAUB, MR. HUGHES, MR. MCEWEN, MR. RALPH M. HALL, MRS. SNOWE, MR. DORNAN OF CALIFORNIA, AND MR. IRELAND

Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 80 **Feb. 26, 1981**

MR. PURSELL, MR. BROOMFIELD, MR. BRODHEAD, MR. BLANCHARD, MR. DAVIS, MR. DINGELL, MR. MCDADE, MR. WYLIE, MR. GUYER, MR. BONIOR OF MICHIGAN, MR. WOLPE, MR. FORD OF MICHIGAN, MR. TRAXLER, MR. SAWYER, AND MR. DUNN

Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

(Also referred to Foreign Affairs Committee.)

Mar. 3, 1981. Referred to Subcommittee on Trade.

H.Con.Res. 95 **Mar. 18, 1981**

MR. NEAL

To encourage the reduction of export credit subsidies in world trade.

(Also referred to Banking, Finance and Urban Affairs and Foreign Affairs Committees.)

Mar. 23, 1981. Referred to Subcommittee on Trade.
May 5 & June 15, 1981. Hearings held.
May 8, 1981. Reports requested from Departments of State, Treasury, Commerce, and the U.S. Trade Representative.
June 11, 1981. Favorable report received from the U.S. Trade Representative.
June 23, 1981. Favorable report received from Department of Commerce.
July 17, 1981. Subcommittee on Trade reported to full Committee.
July 23, 1981. Department of State report defers to other interested agencies.
Sept. 16, 1981. Ordered reported.
Sept. 25, 1981. Reported to House. H.Rept. 97-256, Part 1.

H.Con.Res. 119 **Apr. 27, 1981**

MR. LONG OF MARYLAND

Expressing the sense of Congress that the age of retirement under the social security program should remain at 65, and that the Congress will not enact legislation to raise such age.

Apr. 30, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 124 **May 1, 1981**

MR. DORGAN OF NORTH DAKOTA, MR. BONKER, MRS. SCHROEDER, MR. COELHO, MR. BROWN OF CALIFORNIA, MR. WILLIAMS OF MONTANA, MR. CROCKETT, MR. DASCHLE, MR. KOGOVSEK, MR. ATKINSON, MR. HARKIN, MR. VENTO, MR. CONYERS, MR. AUCOIN, MR. EDWARDS OF CALIFORNIA, MR. BARNARD, MS. MIKULSKI, MR. BONER OF TENNESSEE, MR. FARY, MR. SUNIA, MR. WYDEN, MR. BEILENSON, MR. OBEY, MRS. COLLINS OF ILLINOIS, MR. FORD OF TENNESSEE, MR. WOLPE, MR. MARKEY, MR. DYMALLY, AND MR. MAVROULES

Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 142 **June 8, 1981**

MR. DERWINSKI

Expressing the sense of Congress with respect to the complexity of Federal income tax forms.

H.Con.Res. 156 **July 14, 1981**

MR. GUARINI

Expressing the sense of the Congress that minimum monthly insurance benefits under the Social Security Act should be continued at current levels.

July 20, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 169 **July 31, 1981**

MR. WILLIAMS OF OHIO AND MR. ATKINSON

Expressing the sense of the Congress that a tax should be imposed on all goods imported into the United States and that the proceeds of such tax should be deposited in the Federal Old-Age and Survivors Insurance Trust Fund.

Aug. 27, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.Con.Res. 177 — **Sept. 10, 1981**

MR. FITHIAN

Urging the President of the United States to enter into trade negotiations with representatives of the Government of Japan with respect to the establishment of Japanese auto production facilities in the United States.

Sept. 11, 1981. Referred to Subcommittee on Trade.

H.Con.Res. 182 — **Sept. 16, 1981**

MR. MICA

To provide that Congress will not reduce social security retirement benefits to Americans who have retired or who are about to retire.

Sept. 22, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 184 — **Sept. 17, 1981**

MR. DASCHLE

Opposing any delay in scheduled cost-of-living adjustments for social security and veterans' pension recipients without a corresponding and equal deferral of or delay in the effective date of the windfall profit tax provisions and individual income tax reduction provisions for taxpayers with an annual adjusted gross income of $50,000 or more contained in the Economic Recovery Tax Act of 1981.

(Also referred to Veterans' Affairs Committee.)

Sept. 22, 1981. Referred to the Subcommittee on Social Security with respect to those provisions under its jurisdiction.

H.Con.Res. 189 — **Sept. 22, 1981**

MR. WEISS, MR. ROSENTHAL, MR. RICHMOND, MR. KILDEE, MR. SMITH OF PENNSYLVANIA, MR. ROE, MR. HOWARD, MR. FORD OF TENNESSEE, MR. APPLEGATE, MR. HAWKINS OF CALIFORNIA, MR. JONES OF NORTH CAROLINA, MR. ALBOSTA, MR. DIXON OF CALIFORNIA, MR. BEILENSON, MR. BINGHAM, MRS. CHISHOLM, MR. DELLUMS, MR. DICKS, MR. DYMALLY, MR. EDWARDS OF CALIFORNIA, MR. LELAND, MR. JOHN L. BURTON, MR. DOWNEY, MR. WAXMAN, MR. CROCKETT, MR. PEPPER, MR. VENTO, MR. BONKER, MR. COELHO, MR. WOLPE, MRS. COLLINS OF ILLINOIS, MR. RANGEL, MR. UDALL, MR. ADDABBO, MR. KASTENMEIER, MR. FRANK, MR. BARNES, MR. RODINO, MR. FORD OF MICHIGAN, MR. SCHUMER, MR. ST GERMAIN, MR. YOUNG OF MISSOURI, MR. PERKINS, MS. FERRARO, MR. MATSUI, MR. DOWDY, MR. BROWN OF CALIFORNIA, MR. EDGAR, MR. CORRADA, MR. TRAXLER, MR. MCHUGH, MR. OTTINGER, MR. SOLARZ, MR. LEHMAN, MR. DASCHLE, MR. LONG OF MARYLAND, MR. HOYER, MR. PATTERSON, MR. MARKS, MR. DE LA GARZA, MR. RATCHFORD, MR. WYDEN, MR. BONIOR OF MICHIGAN, MR. ENGLISH, MR. LOWRY OF WASHINGTON, MR. CLAY, MR. SANTINI, MR. WILLIAM J. COYNE, MR. SHANNON, MR. WEAVER, MR. STUDDS, MR. DWYER, MS. OAKAR, MR. MARKEY, MR. MITCHELL OF MARYLAND, MR. CONYERS, MR. FAUNTROY, MR. WALGREN, MR. MURPHY, MR. PEYSER, MR. NOWAK, MR. YATES, MR. GLICKMAN, MR. ZEFERETTI, MR. AUCOIN, MR. MICA, MS. MIKULSKI, MR. LANTOS, MR. HARKIN, MR. GEJDENSON, MRS. SCHROEDER, MR. MOTTL, MR. SCHEUER, MR. MOFFETT, MR. STARK, MR. SYNAR, MR. GARCIA, AND MR. GONZALEZ

Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

Sept. 29, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 190 — **Sept. 24, 1981**

MR. DASCHLE, MR. BONKER, MR. BARNES, MR. ROE, MR. FAZIO, MR. MARKEY, MR. DWYER, MR. PHILLIP BURTON, MR. DOWNEY, MR. MITCHELL OF MARYLAND, MR. WOLPE, MR. RATCHFORD, MR. LOWRY OF WASHINGTON, MR. RAHALL, MR. DORGAN OF NORTH DAKOTA, MR. ROTH OF WISCONSIN, AND MS. MIKULSKI

Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

(Also referred to Veterans' Affairs Committee.)

Sept. 29, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 192 **Sept. 25, 1981**

MR. LONG OF MARYLAND, MR. SCHUMER, MR. MARKEY, MR. CONTE, MR. MOLLOHAN, MR. GUARINI, MR. RATCHFORD, MR. SOLARZ, AND MRS. SCHNEIDER

To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

Sept. 29, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 214 **Nov. 5, 1981**

MRS. ROUKEMA, MR. ANDERSON, MR. ANNUNZIO, MR. APPLEGATE, MR. ATKINSON, MR. AUCOIN, MR. BEARD, MR. BLILEY, MR. BONKER, MRS. BOUQUARD, MR. BROWN OF COLORADO, MR. BURGENER, MR. CARMAN, MR. CHENEY, MR. COLEMAN, MR. JAMES K. COYNE, MR. DANIEL B. CRANE, MR. CROCKETT, MR. DASCHLE, MR. DE LA GARZA, MR. DOUGHERTY, MR. DUNCAN OF TENNESSEE, MR. DYSON, MR. EMERY, MR. EVANS OF IOWA, MR. FORSYTHE, MR. GOLDWATER OF CALIFORNIA, MR. GONZALEZ, MR. GREGG, MR. GRISHAM, MR. HOLLENBECK, MRS. HOLT, MR. HOWARD, MR. HOYER, MR. HUBBARD, MR. KASTENMEIER, MR. KEMP, MR. KOGOVSEK, MR. LEHMAN, MR. MCKINNEY, MR. MARTIN OF NEW YORK, MS. MIKULSKI, MR. MITCHELL OF MARYLAND, MR. MOLINARI, MR. MURPHY, MR. NAPIER, MR. NOWAK, MR. PARRIS, MR. PAUL, MR. PORTER, MR. PURSELL, MR. RAHALL, MR. ROBERTS OF KANSAS, MR. RODINO, MR. ROE, MR. ST GERMAIN, MR. SAWYER, MR. SHUMWAY, MR. SNYDER, MR. SPENCE, MR. STANGELAND, MR. VENTO, MR. WEAVER, MR. WEBER OF OHIO, MR. WHITEHURST, MR. WILSON, MR. WYDEN, MR. JEFFRIES, MR. ROBERTS OF SOUTH DAKOTA, MR. TRIBLE, MRS. COLLINS OF ILLINOIS, MR. MCGRATH, MR. LANTOS, MRS. SCHNEIDER, MR. HANCE, MR. MARLENEE, MR. BADHAM, MR. QUILLEN, MR. LELAND, MR. WAMPLER, MR. LEWIS, MR. YATRON, MR. FISH, MR. HANSEN OF UTAH, MR. GUNDERSON, MR. SUNIA, MR. EMERSON, MR. RITTER, MR. GINGRICH, MR. WORTLEY, MR. DERWINSKI, MR. SMITH OF NEW JERSEY, MR. AKAKA, MR. SAM B. HALL, JR., MS. FIEDLER, MR. HORTON, MR. MCCLORY, MR. DREIER, MR. MONTGOMERY, MR. JONES OF TENNESSEE, MR. FASCELL, MR. ROBERT W. DANIEL, JR., MR. HALL OF OHIO, MR. COURTER, MR. RAILSBACK, MR. TAUZIN, MR. GUARINI, MR. MOLLOHAN, MR. GINN, MR. LOEFFLER, MR. CHAPPELL, MR. NEAL, MR. MCEWEN, MR. SMITH OF PENNSYLVANIA, MR. EVANS OF INDIANA, MR. DAN DANIEL, MR. LUNGREN, MR. SMITH OF ALABAMA, MR. ERDAHL, MR. ECKART, MR. FOGLIETTA, MR. BARNES, MR. MCDADE, MR. MCCOLLUM, MR. MORRISON, MR. PATMAN, MR. CLINGER, MR. MINETA, MR. LOTT, MR. HERTEL OF MICHIGAN, MR. SANTINI, MR. WINN, MR. WOLF, MR. SAVAGE, MR. GEPHARDT, MR. BROOMFIELD, MR. LONG OF MARYLAND, MR. FOLEY, MR. PICKLE, MR. DAUB, MR. MILLER OF OHIO, MR. PRITCHARD, MR. HARTNETT, MR. BARNARD, MR. RINALDO, MR. BROYHILL, MR. RATCHFORD, MR. BRINKLEY, MR. DICKS, MR. MATTOX, MR. SENSENBRENNER, MR. HAMMERSCHMIDT, MR. ROSE, MR. SMITH OF OREGON, MR. CONYERS, MR. EVANS OF DELAWARE, MR. COATS, MR. COELHO, MR. EVANS OF GEORGIA, MR. BONER OF TENNESSEE, MR. LEBOUTILLIER, MR. MOTTL, MR. MARRIOTT, MR. KAZEN, MR. HUTTO, MR. WILLIAMS OF OHIO, MR. PEPPER, MRS. BOGGS, MR. PATTERSON, MR. MICA, MR. DUNN, MR. FLIPPO, MR. MARKS, MR. BEVILL, MR. BLANCHARD, MR. HOPKINS, MRS. MARTIN OF ILLINOIS, MR. YOUNG OF MISSOURI, MR. CAMPBELL, MR. STUMP, MR. WASHINGTON, MR. THOMAS, MR. LEVITAS, MR. TAUKE, MR. PEYSER, MR. SHAW, MR. FORD OF MICHIGAN, AND MR. ZABLOCKI

Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

Identical with

H.Con.Res. 234 Mr. Duncan

H.Con.Res. 222 **Nov. 17, 1981**

MR. BRINKLEY, MR. MOTTL, MR. HATCHER, MR. WHITEHURST, MR. BINGHAM, MR. SAWYER, MR. ST GERMAIN, MR. GINGRICH, MR. HUTTO, MR. DUNN, MR. CLINGER, MR. GINN, MR. KOGOVSEK, MR. LENT, MR. BARNARD, MR. HOLLENBECK, MR. ERDAHL, MR. EVANS OF GEORGIA, MR. GUARINI, MR. SENSENBRENNER, MR. FRANK, MR. WASHINGTON, MR. MCCLORY, MR. DOUGHERTY, MR. OTTINGER, MR. JACOBS, MR. LEVITAS, MR. RHODES, MR. HENDON, MR. EDGAR, MR. YATRON, MR. DASCHLE, MR. WOLF, MR. DOWDY, MR. TAYLOR, MR. RITTER, MR. ROE, MR. MCGRATH, MR. CORRADA, MR. MINETA, MR. BOWEN, MR. WYDEN, MR. WALGREN, MR. BEVILL, MR. BIAGGI, MR. WON PAT, MR. HORTON, MR. APPLEGATE, MR. CHAPPELL, MR. SHELBY, MR. DENARDIS, MR. SIMON, MR. DWYER, MR. ANTHONY, MR. GEJDENSON, MR. MCDADE, MR. BEARD, MR. MOAKLEY, MR. WAMPLER, MR. BENNETT, MR. ROSENTHAL, MRS. ROUKEMA, MR. JONES OF NORTH CAROLINA, MRS. HECKLER, MR. JEFFORDS, AND MR. STUDDS

Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

Nov. 20, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 223 **Nov. 18, 1981**

MR. NICHOLS AND MR. SMITH OF ALABAMA

Directing the Secretary of Health and Human Services and the Commissioner of Social Security to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

Nov. 20, 1981. Referred to Subcommittee on Social Security.

H.Con.Res. 234 (See H.Con.Res. 214 for identical bills.) **Dec. 10, 1981**

MR. DUNCAN OF TENNESSEE

Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 238 **Dec. 14, 1981**

MR. APPLEGATE

Expressing the sense of the Congress that the United States should develop, implement, and actively pursue a policy of controlling all imported manufactured goods, and for other purposes.

Dec. 31, 1981. Referred to Subcommittee on Trade.

H.Con.Res. 245 **Jan. 25, 1982**

MR. DOWNEY, MR. MOFFETT, MR. WIRTH, MR. WYDEN, MR. BONIOR OF MICHIGAN, MR. EDGAR, MR. MATTOX, MR. LEACH OF IOWA, MR. JOHN L. BURTON OF CALIFORNIA, MR. RICHMOND, MR. ST GERMAIN, MR. GARCIA, MR. YATES, MR. SEIBERLING, AND MR. SCHUMER

Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

Feb. 4, 1982. Hearing held on subject matter.

H.Con.Res. 246 **Jan. 26, 1982**

MR. JACOBS AND MR. GUNDERSON

Expressing the sense of the Congress that the Internal Revenue Code of 1954 does not grant Federal tax benefits to educational institutions which discriminate on the basis of race or color.

Feb. 4, 1982. Hearing held on subject matter.

H.Con.Res. 250 **Jan. 27, 1982**

MR. PURSELL

Urging prompt implementation of proposed class exemptions for transactions involving use of construction industry pension funds for investments in residential mortgages.

(Also referred to Education and Labor Committee.)

H.Con.Res. 253 **Jan. 28, 1982**

MR. COELHO, MR. APPLEGATE, MR. ASPIN, MR. AUCOIN, MR. BEARD, MR. BEDELL, MR. BONKER, MRS. BOUQUARD, MR. DONNELLY, MR. DYSON, MR. EDGAR, MR. EVANS OF GEORGIA, MR. FASCELL, MS. FERRARO, MR. FORD OF MICHIGAN, MR. GLICKMAN, MR. SAM B. HALL, JR., MR. HORTON, MR. HOWARD, MR. JEFFRIES, MR. KOGOVSEK, MR. LANTOS, MR. GILLIS W. LONG, MR. MAZZOLI, MR. MITCHELL OF MARYLAND, MR. NEAL, MR. PEPPER, MR. RATCHFORD, MR. ROE, MR. ROTH OF WISCONSIN, MR. SCHUMER, MR. SMITH OF IOWA, MR. VENTO, MR. WYDEN, MR. OBERSTAR, MR. WILLIAMS OF MONTANA, MR. FRANK, MR. ANNUNZIO, MR. AKAKA, MR. JACOBS, MR. PEYSER, MR. PARRIS, MR. BARNES, MR. FROST, MR. COATS, MR. BOWEN, MR. HUGHES, MR. MAVROULES, MR. SYNAR, AND MR. WATKINS

Expressing the sense of Congress with respect to certain withholding taxes.

Identical with

H.Con.Res. 259 Mr. Hall of Ohio

H.Con.Res. 255 **Jan. 28, 1982**

MR. D'AMOURS, MR. WALGREN, MR. BEARD, MR. SMITH OF PENNSYLVANIA, MR. EVANS OF GEORGIA, MR. ANNUNZIO, MR. FROST, MR. PEPPER, MR. BEDELL, MR. HORTON, MR. WILSON, MR. ROE, MR. JEFFRIES, MR. VENTO, MR. EDGAR, MR. DONNELLY, MR. NOWAK, MRS. COLLINS OF ILLINOIS, MR. BAILEY OF PENNSYLVANIA, MR. FLORIO, MR. LANTOS, MRS. BOGGS, MR. MITCHELL OF MARYLAND, MR. LOWERY OF CALIFORNIA, MR. DYSON, MS. MIKULSKI, MR. YOUNG OF MISSOURI, MR. SYNAR, MRS. SNOWE, MR. ADDABBO, MR. BARNARD, MR. SENSENBRENNER, MR. CHAPPELL, MR. FRANK, MR. ASPIN, MR. MOFFETT, MR. WYDEN, MR. HAGEDORN, MR. HUGHES, MR. ENGLISH, MR. ZEFERETTI, MR. ERDAHL, MR. PATTERSON, MR. OXLEY, AND MR. RATCHFORD

Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 259 (See H.Con.Res. 253 for identical bills.) **Jan. 29, 1982**

MR. HALL OF OHIO, MR. BAILEY OF PENNSYLVANIA, MR. BEDELL, MR. DONNELLY, MR. HORTON, MR. JEFFRIES, MR. JONES OF NORTH CAROLINA, MR. KOGOVSEK, MR. LAFALCE, MR. LUKEN, MR. MARLENEE, MR. PEPPER, MR. RATCHFORD, MR. ROUSSELOT, MR. SENSENBRENNER, MR. SMITH OF PENNSYLVANIA, MR. VENTO, AND MR. WEBER OF OHIO

Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 261 **Feb. 2, 1982**

MR. HANCE, MR. SAM B. HALL, JR., MR. TAUZIN, MR. BOWEN, MR. DUNCAN, MR. HAGEDORN, MR. ERDAHL, MR. LUNGREN, MR. STUMP, MR. LEE, MR. ROBERTS OF SOUTH DAKOTA, MR. WILLIAMS OF OHIO, MR. JOHNSTON, MR. NICHOLS, MR. MCDONALD, MR. BEARD, MRS. COLLINS OF ILLINOIS, MR. SPENCE, MR. FLIPPO, MR. TAYLOR, MR. NAPIER, MR. KAZEN, MR. HORTON, MR. WHITE, MR. MCKINNEY, MR. ENGLISH, MR. JAMES K. COYNE, AND MR. MILLER OF OHIO

Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

Identical with

H.Con.Res. 286 Mr. Duncan

H.Con.Res. 265 **Feb. 3, 1982**

MR. JONES OF OKLAHOMA

Concerning tax-exempt status of private schools.

Feb. 4, 1982. Hearing held on subject matter.

H.Con.Res. 273 **Feb. 23, 1982**

MR. YATRON, MR. FAUNTROY, AND MR. FRANK

Expressing the sense of the Congress that there should be no new tax on imported crude oil or refined petroleum products.

H.Con.Res. 274 **Feb. 23, 1982**

MR. YATRON, MR. HOWARD, MR. PRITCHARD, MR. DAVIS, MR. BEDELL, MR. MORRISON, MR. NICHOLS, MR. MINETA, AND MR. BARNARD

Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

H.Con.Res. 286 (See H.Con.Res. 261 for identical bills.) **Mar. 11, 1982**

MR. DUNCAN OF TENNESSEE

Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 294 **Mar. 22, 1982**

MR. GARCIA, MR. HORTON, MR. CORRADA, MRS. COLLINS OF ILLINOIS, MR. BINGHAM, MR. MARKEY, MR. BARNES, MR. DIXON OF CALIFORNIA AND MR. MITCHELL OF MARYLAND

Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 298 **Mar. 29, 1982**

MR. OTTINGER, MRS. COLLINS OF ILLINOIS, MR. BINGHAM, MR. ANNUNZIO, MR. NOWAK, MR. MOTTL, MR. CROCKETT, MR. ROE, MR. BARNES, MR. FRANK, MR. LONG OF MARYLAND, MR. STARK, MR. CLAY, MR. HERTEL OF MICHIGAN, MR. MURPHY, MR. MITCHELL OF MARYLAND, MR. FAUNTROY, MR. PEPPER, MR. FASCELL, MRS. KENNELLY, MRS. CHISHOLM, MR. LOWRY OF WASHINGTON, MR. RODINO, MR. CONYERS, MRS. SCHROEDER, MR. ANDERSON, MR. WALGREN, MR. MARKEY, MR. OBERSTAR, MR. ECKART, MR. WASHINGTON, MR. LELAND, MR. KASTENMEIER, MR. YOUNG OF ALASKA, MR. SUNIA, MR. CORRADA, MR. KILDEE, MS. MIKULSKI, MR. SCHEUER, MR. JACOBS, MR. DOWNEY, MR. VENTO, MR. WEISS, MR. SMITH OF PENNSYLVANIA, MR. D'AMOURS, MRS. SNOWE, MR. MAVROULES, MR. DELLUMS, MR. SCHUMER, MR. ROSENTHAL, MR. FORD OF MICHIGAN, MR. ZEFERETTI, MR. HAWKINS, MR. SOLARZ, MR. WAXMAN, MR. DYMALLY, MS. OAKAR, MS. FERRARO, MR. DOUGHERTY, MR. GUARINI, MR. GAYDOS, MR. WEAVER, MR. JOHN L. BURTON, MR. LANTOS, MR. BAILEY OF PENNSYLVANIA, MR. GRAY, MR. SAVAGE, MR. EDWARDS OF CALIFORNIA, MRS. HECKLER, MR. BLANCHARD, MR. RICHMOND, MR. RATCHFORD, MR. ROYBAL, MR. TRAXLER, MR. STOKES, MR. EDGAR, MR. FOGLIETTA, AND MR. DIXON

Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

Apr. 2, 1982. Referred to Subcommittee on Social Security.

H.Con.Res. 308 **Apr. 6, 1982**

MR. CONTE, MR. MITCHELL OF MARYLAND, MR. MCEWEN, MR. FAUNTROY, MR. APPLEGATE, MRS. HOLT, MR. DAVIS, MR. LOWRY OF WASHINGTON, MR. BOLAND, MR. ROE, MR. WORTLEY, MR. CORRADA, MR. FRANK, MR. VENTO, MR. DOWNEY, MR. LEHMAN, MR. FAZIO, MR. DWYER, MR. HUGHES, MR. MCCLOSKEY, MR. JEFFORDS, MR. SCHUMER, MR. LEBOUTILLIER, AND MR. FORSYTHE

Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

Apr. 12, 1982. Referred to Subcommittee on Social Security.

H.Con.Res. 326 — **May 4, 1982**

MR. DREIER, MR. HUNTER, AND MR. GOLDWATER

Expressing the sense of the Congress that the Economic Recovery Tax Act of 1981 should not now be substantially amended and that every effort must be made to reduce the national deficit by ending excessive Federal spending.

H.Con.Res. 327 — **May 5, 1982**

MR. BAILEY OF PENNSYLVANIA, AND MR. EDGAR

To protect the lobbying rights of veterans' organizations.

(See. P.L. 97-248 (H.R. 4961) for related action.)

H.Con.Res. 342 — **May 12, 1982**

MR. GAYDOS, MR. REGULA, MR. BENJAMIN, MR. O'BRIEN, MS. MIKULSKI, MR. APPLEGATE, MR. BROWN OF CALIFORNIA, MR. BEVILL, MR. CLAUSEN, MR. MOLLOHAN, MR. MURTHA, MR. NOWAK, MR. OBERSTAR, MR. RITTER, MR. WILLIAMS OF OHIO, MR. MICHEL, MR. LONG OF MARYLAND, MR. MURPHY, MR. NATCHER, MR. FITHIAN, MR. SMITH OF NEW JERSEY, MR. WORTLEY, MR. EDGAR, MR. RAHALL, MR. MCDADE, MR. FORD OF MICHIGAN, MR. ECKART, MR. FORSYTHE, MR. PERKINS, MR. HYDE, MR. CORRADA, MR. FAUNTROY, MR. COUGHLIN, MR. BAILEY OF MISSOURI, MR. WALGREN, MR. ATKINSON, MR. KINDNESS, MR. CLINGER, MR. BENEDICT, MR. PORTER, MR. DERWINSKI, MR. LANTOS, MR. ANNUNZIO, MR. ROE, MR. NICHOLS, MR. BAILEY OF PENNSYLVANIA, MR. DINGELL, MR. WILSON, MR. YATRON, MR. STATON OF WEST VIRGINIA, MR. SAM B. HALL, JR., MR. GRAY, MR. LOWRY OF WASHINGTON, MR. MARKS, MR. FIELDS, MR. NAPIER, MR. MCEWEN, MR. HILLIS, MR. JAMES K. COYNE, MR. MOTTL, MR. WILLIAM J. COYNE, MR. RAILSBACK, MR. IRELAND, MR. RUSSO, MR. KOGOVSEK, MR. FARY, MR. LAFALCE, MR. QUILLEN, MR. HANSEN OF UTAH, MR. FOGLIETTA, MR. DOUGHERTY, MR. SCHULZE, MR. SHUSTER, MR. NELLIGAN, MR. WALKER, MR. ERTEL, MR. GOODLING, MR. SMITH OF ALABAMA, MS. OAKAR, MR. VENTO, MR. STANTON OF OHIO, MR. PEASE, MR. WEAVER, MR. ZEFERETTI, MR. SHELBY, MR. UDALL, MR. ERLENBORN, MR. REUSS, MR. HILER, MR. BROOKS, MR. EVANS OF INDIANA, MRS. MARTIN OF ILLINOIS, MR. LUKEN, MR. FAZIO, MR. MCCLORY, MR. MONTGOMERY, MR. MADIGAN, MR. MARRIOTT, MR. DAVIS, MR. MYERS, MR. COATS, MR. CAMPBELL, MR. SEIBERLING, MR. YOUNG OF MISSOURI, MR. CONYERS, AND MR. DWYER

Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

May 18, 1982. Referred to Subcommittee on Trade.

H.Con.Res. 354 — **June 8, 1982**

MR. MOFFETT, MRS. SNOWE, MR. WYDEN, MR. FAUNTROY, MR. MATSUI, MRS. CHISHOLM, MR. LEHMAN, MR. GARCIA, MR. DOWNEY, MR. HOLLENBECK, MR. BARNES, MR. MINETA, MS. MIKULSKI, MR. ROE, MR. AUCOIN, MR. CORRADA, MR. ALBOSTA, MR. WEAVER, MR. BINGHAM, MR. ROSENTHAL, MR. YATES, MR. EDWARDS OF CALIFORNIA, MR. SOLARZ, MR. SMITH OF PENNSYLVANIA, MR. STARK, MR. MITCHELL OF MARYLAND, MR. WALGREN, MR. FOGLIETTA, MR. PEYSER, MR. SCHEUER, MR. EDGAR, MR. FASCELL, MR. GUARINI, MR. FISH, MR. GREEN, MR. OTTINGER, MR. ST GERMAIN, MR. HUGHES, MR. MCKINNEY, MR. RINALDO, MR. SEIBERLING, MS. FERRARO, MR. STOKES, MR. HERTEL OF MICHIGAN, MR. SIMON, MRS. COLLINS OF ILLINOIS, MR. DIXON, MR. NELSON, MR. DREIER, MR. MILLER OF CALIFORNIA, AND MR. DWYER

Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

June 11, 1982. Referred to Subcommittee on Health.

H.Con.Res. 355 — **June 9, 1982**

MR. RATCHFORD, MR. PEPPER, MR. WALGREN, MR. ROE, MR. FOGLIETTA, MR. LONG OF MARYLAND, MR. BRODHEAD, MR. SCHUMER, MR. SCHEUER, MR. BARNES, MR. DELLUMS, MR. FORD OF TENNESSEE, MR. RODINO, MR. MINETA, MR. BONIOR OF MICHIGAN, MR. EDGAR, MR. BOLAND, MR. WEISS, MR. ROYBAL, MR. MCKINNEY, MR. WOLPE, MR. MCHUGH, MR. DOWNEY, MR. BIAGGI, MR. LANTOS, MR. LEHMAN, MR. OTTINGER, MR. FASCELL, MR. HARKIN, MR. HUGHES, MR. WASHINGTON, MR. FLORIO, MR. GEJDENSON, MR. HORTON, MS. FERRARO, MS. MIKULSKI, MR. MILLER OF CALIFORNIA, MR. PANETTA, MR. SOLARZ, MR. HERTEL OF MICHIGAN, MR. WORTLEY, MR. FAUNTROY, MR. JOHN L. BURTON, MR. DIXON, MR. GUARINI, MR. DWYER, MR. MITCHELL OF MARYLAND, MR. WEAVER, MR. SMITH OF PENNSYLVANIA, MR. ZABLOCKI, MR. WYDEN, MR. FROST, MRS. CHISHOLM, MR. RANGEL, MR. ADDABBO, MR. ZEFERETTI, MR. CORRADA, MR. COURTER, MR. VENTO, MRS. ROUKEMA, MR. RINALDO, MR. FORD OF MICHIGAN, MR. LUNDINE, MR. BINGHAM, MR. YOUNG OF MISSOURI, MR. PORTER, MR. GOODLING, MR. STARK, MR. SIMON, MS. OAKAR, MR. SKELTON, MR. STOKES, MR. HOLLENBECK, MR. GARCIA, MR. SHAMANSKY, MRS. SCHNEIDER, MR. BEDELL, MR. PATTERSON, AND MR. KOGOVSEK

Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

(Also referred to Energy and Commerce Committee.)

June 16, 1982. Referred to Subcommittee on Health.

11-054 O - 83 - 27

H.Con.Res. 365 **June 17, 1982**

MR. MICA

Directing the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

June 22, 1982. Referred to Subcommittee on Social Security.

H.Con.Res. 372 **July 13, 1982**

MR. DERRICK

Urging the President, in negotiating bilateral textile and apparel agreements, to utilize fully existing authority to limit the growth of foreign shares in the United States market.

July 16, 1982. Referred to Subcommittee on Trade.

H.Con.Res. 383 **July 22, 1982**

MR. ST GERMAIN, AND MR. PEYSER

Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

Identical with

H.Con.Res. 387 Mr. Minish

H.Con.Res. 387 (See H.Con.Res. 383 for identical bills.) **July 29, 1982**

MR. MINISH, AND MR. HOWARD

Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 410 **Sept. 21, 1982**

MR. PEYSER, MR. MOFFETT, MR. WYDEN, MR. MOTTL, MR. FRANK, MR. SANTINI, MRS. KENNELLY, MR. VOLKMER, MR. ZEFERETTI, MR. RODINO, MR. ROSENTHAL, MRS. CHISHOLM, MS. MIKULSKI, MR. WILLIAM J. COYNE, MR. YATES, MR. FOGLIETTA, MR. FORD OF MICHIGAN, MR. APPLEGATE, MR. OTTINGER, MR. WEISS, MR. BIAGGI, MR. SOLARZ, MR. HOWARD, MR. RATCHFORD, MR. FASCELL, MR. STOKES, MR. DELLUMS, MR. ROE, MR. MINETA, MR. ROYBAL, MR. CROCKETT, MR. LEHMAN, MR. FROST, MR. MARKEY, MR. BONIOR OF MICHIGAN, MR. LONG OF MARYLAND, MR. FAUNTROY, MR. PEPPER, MRS. SCHROEDER, AND MR. MAVROULES

Expressing the sense of the Congress with respect to a means test for the medicare program.

Sept. 27, 1982. Referred to Subcommittee on Health.

(See P.L. 97-276 (H.J. Res. 599, for related action.)

HOUSE RESOLUTIONS REFERRED TO COMMITTEE ON WAYS AND MEANS

H.Res. 46 — **Jan. 28, 1981**

MR. DASCHLE

Expressing the sense of the House of Representatives that the President should not allow any spare parts or other military equipment to be shipped from the United States to Iran and, to the extent consistent with the agreements relating to the release of the American hostages in Iran, should prohibit any new trade between the United States and Iran, including all imports of oil from Iran.

(Also referred to Foreign Affairs Committee.)

Feb. 2, 1981. Referred to Subcommittee on Trade.

H.Res. 55 — **Feb. 4, 1981**

MR. PANETTA, MR. COELHO, MR. FAZIO, MR. FROST, MR. GARCIA, MR. HUGHES, MR. KOGOVSEK, MR. MURPHY, MR. PEPPER, MR. ROSE, MR. STARK, MR. REGULA, MR. DASCHLE, MR. DICKS, MR. DYSON, MR. ERTEL, MR. GUARINI, MR. LAFALCE, MR. NEAL, MR. PATTERSON, MR. UDALL, MR. WYDEN, MR. BEDELL, MR. EVANS OF GEORGIA, MR. GEPHARDT, AND MS. FERRARO

Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 181 — **July 16, 1981**

MR. WRIGHT, MR. DE LUGO, AND MR. ANNUNZIO

Restoration of Social Security minimum benefits.

July 16, 1981. Objection was heard to unanimous consent request to consider.
July 21, 1981. Passed the House by a record vote of 405 yeas, 13 nays. (Brought up under suspension of the rule.)

(For further action see P.L. 97-123 (H.R. 4331).)

H.Res. 186 — **July 17, 1981**

MRS. SNOWE

Urging the President to negotiate limitations on exports of Canadian potatoes to the United States.

July 21, 1981. Referred to Subcommittee on Trade.

H.Res. 190 — **July 21, 1981**

MR. MICHEL AND MR. LOTT

Expressing the sense of the House of Representatives to save the Social Security System.

July 28, 1981. Referred to Subcommittee on Social Security.

H.Res. 210 — **Sept. 9, 1981**

MR. PEYSER

Expressing the sense of the House that the windfall profits tax reduction provisions contained in the Economic Recovery Tax Act of 1981 be repealed.

H.Res. 211 — **Sept. 11, 1981**

MR. BRINKLEY, MR. NICHOLS, MR. GUNDERSON, MRS. BOUQUARD, MR. HUTTO, MR. WON PAT, MR. GINN, MR. RINALDO, MR. GINGRICH, MR. CHAPPELL, MR. BEVILL, MR. MOLLOHAN, MR. DUNCAN, AND MR. SEIBERLING

To lower and stabilize interest rates.

(Also referred to Banking, Finance and Urban Affairs Committee.)

H.Res. 243 — **Oct. 7, 1981**

MR. HARKIN, MR. JEFFORDS, MR. WOLPE, MRS. SCHNEIDER, MR. FAZIO, MR. BROWN OF CALIFORNIA, MR. ADDABBO, MR. AKAKA, MR. ALBOSTA, MR. ALEXANDER, MR. ANDERSON, MR. ANTHONY, MR. APPLEGATE, MR. ASPIN, MR. ATKINSON, MR. AUCOIN, MR. BAILEY OF PENNSYLVANIA, MR. BARNES, MR. BEDELL, MR. BEILENSON, MR. BENJAMIN, MR. BEREUTER, MR. BEVILL, MR. BINGHAM, MR. BLANCHARD, MRS. BOGGS, MR.

H.Res. 243—Continued

BOLAND, MR. BONIOR OF MICHIGAN, MR. BONKER, MRS. BOUQUARD, MR. BROOKS, MR. BURGENER, MR. JOHN L. BURTON, MR. PHILLIP BURTON, MR. CARMAN, MR. CHAPPELL, MR. CHAPPIE, MRS. CHISHOLM, MR. CLAUSEN, MR. CLAY, MR. CLINGER, MR. COELHO, MRS. COLLINS OF ILLINOIS, MR. CONTE, MR. CONYERS, MR. JAMES K. COYNE, MR. CRAIG, MR. DANIEL B. CRANE, MR. CROCKETT, MR. D'AMOURS, MR. DANIELSON, MR. DASCHLE, MR. DECKARD, MR. DELLUMS, MR. DENARDIS, MR. DERRICK, MR. DIXON, MR. DONNELLY, MR. DORGAN OF NORTH DAKOTA, MR. DORNAN OF CALIFORNIA, MR. DOUGHERTY, MR. DOWNEY, MR. DUNN, MR. DWYER, MR. DYMALLY, MR. DYSON, MR. EARLY, MR. ECKART, MR. EDWARDS OF CALIFORNIA, MR. EDGAR, MR. EMERY, MR. ERDAHL, MR. ERTEL, MR. EVANS OF GEORGIA, MR. EVANS OF IOWA, MR. FARY, MR. FASCELL, MRS. FENWICK, MS. FERRARO, MR. FITHIAN, MR. FLORIO, MR. FOLEY, MR. FORD OF MICHIGAN, MR. FOWLER, MR. FRANK, MR. FROST, MR. FUQUA, MR. GARCIA, MR. GEJDENSON, MR. GILMAN, MR. GINGRICH, MR. GLICKMAN, MR. GOLDWATER, MR. GONZALEZ, MR. GORE, MR. GRAY, MR. GREGG, MR. GRISHAM, MR. GUARINI, MR. HALL OF OHIO, MR. HAMILTON, MR. HATCHER, MR. HAWKINS, MRS. HECKLER, MR. HEFTEL OF HAWAII, MR. HERTEL OF MICHIGAN, MR. HIGHTOWER, MR. HOLLENBECK, MR. HORTON, MR. HOWARD, MR. HOYER, MR. HUCKABY, MR. HUGHES, MR. IRELAND, MR. JENKINS, MR. KASTENMEIER, MR. KILDEE, MR. KOGOVSEK, MR. LAFALCE, MR. LAGOMARSINO, MR. LANTOS, MR. LEACH OF IOWA, MR. LEHMAN, MR. LELAND, MR. LENT, MR. LEWIS, MR. LOWERY OF CALIFORNIA, MR. LOWRY OF WASHINGTON, MR. LUJAN, MR. LUNDINE, MR. MCHUGH, MR. MCKINNEY, MR. MARKEY, MR. MARLENEE, MR. MATSUI, MR. MATTOX, MR. MAVROULES, MS. MIKULSKI, MR. MILLER OF CALIFORNIA, MR. MINETA, MR. MITCHELL OF NEW YORK, MR. MITCHELL OF MARYLAND, MR. MOAKLEY, MR. MOFFETT, MR. MOLINARI, MR. MOLLOHAN, MR. MOORHEAD, MR. MORRISON, MR. MOTTL, MR. MURPHY, MR. MCCURDY, MR. NEAL, MR. NELLIGAN, MR. NOWAK, MR. OBERSTAR, MR. OBEY, MR. OXLEY, MR. PANETTA, MR. PASHAYAN, MR. PATTERSON, MR. PEASE, MR. PEPPER, MR. PEYSER, MR. PORTER, MR. PRITCHARD, MR. PURSELL, MR. RANGEL, MR. RATCHFORD, MR. REUSS, MR. RHODES, MR. RICHMOND, MR. RINALDO, MR. ROBERTS OF KANSAS, MR. ROBERTS OF SOUTH DAKOTA, MR. RODINO, MR. ROE, MR. ROSE, MR. ROSENTHAL, MR. ROYBAL, MR. RUDD, MR. ST GERMAIN, MR. SCHEUER, MRS. SCHROEDER, MR. SCHUMER, MR. SEIBERLING, MR. SHAMANSKY, MR. SHANNON, MR. SHAW, MR. SHARP, MR. SHUMWAY, MR. SIMON, MR. SKEEN, MR. SMITH OF NEW JERSEY, MRS. SMITH OF NEBRASKA, MR. SOLARZ, MRS. SNOWE, MR. STENHOLM, MR. STOKES, MR. STUDDS, MR. SWIFT, MR. SYNAR, MR. TAUKE, MR. TRAXLER, MR. VENTO, MR. VOLKMER, MR. WALGREN, MR. WATKINS, MR. WAXMAN, MR. WEAVER, MR. WEBER OF MINNESOTA, MR. WEBER OF OHIO, MR. WEISS, MR. WHITEHURST, MR. WILLIAMS OF MONTANA, MR. WIRTH, MR. WRIGHT, MR. WYDEN, MR. YATRON, MR. YOUNG OF MISSOURI, MR. ZEFERETTI, MR. DICKS, MR. DREIER, MR. FOGLIETTA, MR. HUTTO, MR. MICA, MR. RAILSBACK, MR. WORTLEY, MR. CORRADA, MR. DAVIS, MR. DE LUGO, MR. EVANS OF INDIANA, MR. FORD OF TENNESSEE, MR. GINN, MR. GREEN, MR. LEBOUTILLIER, MR. MCCLOSKEY, MRS. MARTIN OF ILLINOIS, MR. MILLER OF OHIO, MR. SMITH OF PENNSYLVANIA, MR. STANGELAND, MR. TAUZIN, MR. UDALL, MR. YATES, MR. ZABLOCKI, MR. BIAGGI, MRS. BYRON, MR. COATS, MR. ENGLISH, MR. GOODLING, MR. HUBBARD, MR. JACOBS, MR. LEE, MR. LOEFFLER, MR. MCCLORY, MR. MARTIN OF NEW YORK, MR. MINISH, MS. OAKAR, MR. OTTINGER, MR. ROUSSELOT, MR. WOLF, MR. ROTH OF WISCONSIN, MR. KRAMER, MR. GUNDERSON, MR. WON PAT, MR. DINGELL, AND MR. SKELTON

Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 262 **Nov. 5, 1981**

MR. DASCHLE, MR. KOGOVSEK, MR. MITCHELL OF MARYLAND, MR. EDGAR, MR. HUGHES, MR. PEASE, AND MR. JAMES K. COYNE

Requesting the President to submit to the Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent.

H.Res. 314 **Jan. 25, 1982**

MR. CONTE, MR. BOLAND, MR. HORTON, MR. ADDABBO, MR. ST GERMAIN, MRS. HECKLER, MR. MOAKLEY, MR. MOFFETT, MR. MARKEY, MR. D'AMOURS, MR. EMERY, MR. SHANNON, MRS. SNOWE, MR. JEFFORDS, MR. RATCHFORD, MR. MCGRATH, MR. MAVROULES, MRS. SCHNEIDER, MR. GREGG, MR. GEJDENSON, MR. FRANK, MRS. KENNELLY, MR. FUQUA, MR. STUDDS, MR. DONNELLY, MR. YATRON, MR. EARLY, MR. RICHMOND, MR. RINALDO, MR. DENARDIS, MR. BONKER, MR. BROOKS, MR. ROE, MR. DWYER, MRS. COLLINS OF ILLINOIS, MR. ANNUNZIO, MR. SHARP, MR. GINGRICH, MR. GRISHAM, MR. PURSELL, MR. PAUL, MR. PEPPER, MR. WILLIAMS OF OHIO, MR. WON PAT, AND MR. BEDELL

Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

Jan. 27, 1982. Referred to Subcommittee on Trade.

Identical with

H.Res. 430 Mr. Conte

H.Res. 318 **Jan. 25, 1982**

MR. RANGEL, AND MR. FROST

Expressing the sense of the House that the Internal Revenue Code of 1954, as well as national public policy, be interpreted by the courts to provide the IRS with sufficient authority to deny tax exemptions to those schools which racially discriminate.

Feb. 4, 1982. Hearing held on subject matter.

H.Res. 332 **Jan. 28, 1982**

MR. ROSENTHAL, MR. PANETTA, MR. MARKEY, MR. EVANS OF GEORGIA, MR. RAHALL, MR. LEACH OF IOWA, MR. YOUNG OF MISSOURI, MR. ROE, MR. MOAKLEY, MR. DWYER, MR. FISH, MR. PERKINS, MR. CLAY, MR. JONES OF NORTH CAROLINA, MR. LAFALCE, MR. LOWERY OF CALIFORNIA, MR. SUNIA, MR. DYMALLY, MR. WORTLEY, MR. DE LUGO, MR. MITCHELL OF MARYLAND, MR. FRANK, MR. BARNES, MR. BIAGGI, MR. FAUNTROY, MR. FAZIO, MR. WEAVER, MR. SCHUMER, MR. MOTTL, MR. FROST, MR. EDGAR, MRS. CHISHOLM, MR. ERDAHL, MR. DIXON, MR. ECKART, MR. FORD OF TENNESSEE, MRS. COLLINS OF ILLINOIS, MR. RICHMOND, MR. BROWN OF CALIFORNIA, MR. SOLARZ, MR. WEISS, MR. HUGHES, MR. ADDABBO, MR. MATSUI, MR. BONKER, MR. DAVIS, MR. DOWNEY, MR. SMITH OF PENNSYLVANIA, MR. SCHEUER, MR. GORE, MR. BINGHAM, MR. DYSON, MR. VENTO, MR. LONG OF MARYLAND, MR. HOYER, MR. MINETA, MR. SIMON, MR. SKELTON, MS. MIKULSKI, MR. FORD OF MICHIGAN, MR. JAMES K. COYNE, MR. TAUKE, MR. RATCHFORD, MR. LANTOS, AND MR. WAXMAN

Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

(Also referred to Banking, Finance and Urban Affairs, Education and Labor, and Energy and Commerce Committees.)

Feb. 1, 1982. Referred to the Subcommittees on Health and Social Security with respect to those provisions under their jurisdiction.

H.Res. 348 **Feb. 3, 1982**

MR. WYDEN, MR. WORTLEY, MR. FORSYTHE, MR. MITCHELL OF MARYLAND, MR. FAUNTROY, MR. SMITH OF PENNSYLVANIA, MR. VENTO, MR. FORD OF TENNESSEE, MR. DOWNEY, MR. ROE, MR. EDGAR, MR. OTTINGER, MR. PEPPER, MR. AKAKA, MR. LEHMAN, MR. ROSENTHAL, MR. KILDEE, MR. MINETA, MR. WEISS, MR. DWYER, MR. SOLARZ, MR. AUCOIN, MR. SCHEUER, MR. RATCHFORD, MR. WAXMAN, MR. SIMON, MR. WILLIAMS OF MONTANA, AND MR. TRAXLER

Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

(Also referred to Energy and Commerce Committee.)

Feb. 5, 1982. Referred to Subcommittee on Health.

H.Res. 349 **Feb. 4, 1982**

MR. ADDABBO, MR. BINGHAM, MR. CARNEY, MR. CLAY, MR. D'AMOURS, MR. DWYER, MR. FRANK, MR. MINISH, MR. PEYSER, MR. ROE, MR. ZEFERETTI, MR. SEIBERLING, MR. NEAL, MR. SCHUMER, AND MRS. FERRARO

Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

Feb. 5, 1982. Referred to Subcommittee on Trade.

H.Res. 376 **Feb. 24, 1982**

MR. WYDEN, MR. GEPHARDT, MR. AUCOIN, MR. HOLLAND, MR. ECKART, MR. DUNCAN, MR. LOWERY OF CALIFORNIA, MR. BARNES, MR. MATSUI, MR. GEJDENSON, MR. SCHUMER, MR. MOAKLEY, MRS. SCHNEIDER, MR. MINETA, MR. SUNIA, MR. DWYER, MR. RICHMOND, MR. RATCHFORD, MR. GARCIA, MR. MCHUGH, MR. SMITH OF PENNSYLVANIA, MS. MIKULSKI, MR. RUSSO, MR. LOWRY OF WASHINGTON, MR. MINISH, MR. KAZEN, AND MR. NEAL

Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

(Also referred to Energy and Commerce Committee.)

Mar. 2, 1982. Referred to Subcommittee on Health.

H.Res. 381 **Mar. 9, 1982**

MR. SILJANDER, MR. CRAIG, MR. JACOBS, MR. ROBERTS OF SOUTH DAKOTA, MR. BEARD, MR. SMITH OF NEW JERSEY, MR. SHAMANSKY, MR. EMERY, MR. MCEWEN, MR. ALBOSTA, MR. PARRIS, MR. CLAUSEN, MR. LAGOMARSINO, MR. HUNTER, MR. DAUB, MR. MARKEY, MR. DUNCAN, MR. RAHALL, MR. WINN, MR. DERWINSKI, MR. CHAPPELL, MR. WHITEHURST, MR. ROBERTS OF KANSAS, MR. GINGRICH, MR. FORSYTHE, MR. RATCHFORD, MR. WOLF, MR. WILSON, MR. BENEDICT, MR. FRANK, MR. EVANS OF IOWA, MR. DREIER, MR. KINDNESS, MR. PORTER, MR. JAMES K. COYNE, MR. MAZZOLI, MR. COATS, MR. HUCKABY, AND MRS. HECKLER

To authorize pension fund investments.

(Also referred to Education and Labor, and Banking, Finance and Urban Affairs Committees.)

H.Res. 403 **Mar. 22, 1982**

MS. OAKAR, MR. PEPPER, MR. FAUNTROY, MR. ROSENTHAL, MR. EMERY, MR. DOWNEY, MR. MARKEY, MR. DYMALLY, MR. SOLARZ, MR. STOKES, MR. FOGLIETTA, MR. MITCHELL OF MARYLAND, MR. SMITH OF PENNSYLVANIA, MR. BINGHAM, MR. RANGEL, MR. FORD OF MICHIGAN, MR. WORTLEY, MR. SUNIA, MR. ROE, MR. HERTEL OF MICHIGAN, MRS. SNOWE, MR. LEHMAN, MR. FROST, MR. BARNES, MR. HUGHES, MR. CORRADA, MR. FORD OF TENNESSEE, MR. WEISS, MR. WYDEN, MS. MIKULSKI, MR. FASCELL, MR. ROEMER, MR. DWYER, MR. HEFTEL OF HAWAII, MR. SAVAGE, MS. FERRARO, MR. GUARINI, MR. SIMON, MR. SHAMANSKY, MR. EDGAR, MR. ECKART, MR. DAVIS, MR. WIRTH, AND MR. MAVROULES

Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

(Also referred to Energy and Commerce Committee.)

Mar. 24, 1982. Referred to Subcommittee on Health.

H.Res. 430 (See H.Res. 314 for identical bills.) **Apr. 20, 1982**

MR. CONTE, MR. DINGELL, MR. PEPPER, MR. BOLAND, MR. ST GERMAIN, MR. ADDABBO, MR. ANNUNZIO, MR. HORTON, MR. FORD OF MICHIGAN, MRS. HECKLER, MR. OBERSTAR, MR. SEIBERLING, MR. MOAKLEY, MR. MOFFETT, MR. MARKEY, MR. MCKINNEY, MR. PEYSER, MR. HAGEDORN, MR. AKAKA, MR. MAVROULES, MR. MCGRATH, MR. YATRON, MR. JEFFORDS, MR. DONNELLY, MRS. SNOWE, MS. FERRARO, MR. ROE, MR. DWYER, MRS. KENNELLY, MRS. SCHNEIDER, MR. FAUNTROY, MR. BEDELL, MR. BENJAMIN, MR. DENARDIS, MR. DOUGHERTY, MR. ECKART, MR. EMERY, MR. FASCELL, MR. FLORIO, MR. FOGLIETTA, MR. FRANK, MR. FUQUA, MR. GARCIA, MR. GEJDENSON, MR. HEFTEL OF HAWAII, MR. HOLLENBECK, MR. MCDADE, MR. MITCHELL OF NEW YORK, MR. PAUL, MR. SHANNON, MR. STUDDS, MR. WILLIAMS OF OHIO, MR. YOUNG OF MISSOURI, MR. KILDEE, MR. EDGAR, MR. REUSS, MR. ZEFERETTI, MR. WOLPE, MR. D'AMOURS, MR. RATCHFORD, MR. MINISH, MR. FAZIO, MR. GREGG, MR. HERTEL OF MICHIGAN, MR. LEACH OF IOWA, MR. MARLENEE, MR. WYDEN, MR. EARLY, MR. BINGHAM, MR. BONIOR OF MICHIGAN, MR. CONYERS, MR. JAMES K. COYNE, MR. WILLIAM J. COYNE, MR. DYSON, MR. GIBBONS, MR. GREEN, MR. GUARINI, MR. IRELAND, MR. LEBOUTILLIER, MR. MAZZOLI, MR. MITCHELL OF MARYLAND, MR. RAILSBACK, MR. RICHMOND, MR. SCHEUER, MR. DOWNEY, MRS. CHISHOLM, MR. COURTER, MR. DANNEMEYER, MR. DIXON, MR. HUGHES, MR. LEE, MR. MOTTL, MR. OTTINGER, MR. PURSELL, MR. RANGEL, MR. ROBERTS OF SOUTH DAKOTA, MR. ROSENTHAL, MR. SAWYER, MR. DUNCAN, MR. HOWARD, MR. RINALDO, MR. ROYBAL, MR. YOUNG OF FLORIDA, MR. BAILEY OF MISSOURI, MR. DAVIS, MR. OXLEY, AND MR. VENTO

Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

Apr. 22, 1982. Referred to Subcommittee on Trade.

H.Res. 440 **Apr. 27, 1982**

MR. BINGHAM, MR. ADDABBO, MR. BARNES, MR. BIAGGI, MR. BONIOR OF MICHIGAN, MR. BROWN OF CALIFORNIA, MRS. CHISHOLM, MR. CROCKETT, MR. FAUNTROY, MR. FOGLIETTA, MR. FRANK, MR. HORTON, MR. LENT, MR. DE LUGO, MR. LOWERY OF CALIFORNIA, MR. OTTINGER, MR. RAHALL, MR. SANTINI, MR. SMITH OF PENNSYLVANIA, MR. SOLARZ, MR. STARK, MR. SUNIA, MR. WAXMAN, MR. YOUNG OF FLORIDA, MR. ZEFERETTI, MR. MITCHELL OF MARYLAND, MR. LANTOS, MR. HUBBARD, MR. KILDEE, MR. HOLLENBECK, MR. YATRON, AND MR. SCHEUER

To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

Apr. 30, 1982. Referred to Subcommittee on Social Security.

H.Res. 457 **May 10, 1982**

MR. PEPPER, MR. WRIGHT, MR. ALEXANDER, MR. JOHN L. BURTON, MS. FERRARO, MR. LUNDINE, MR. GRAY, AND MR. SKELTON

Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.

May 14, 1982. Referred to Subcommittee on Social Security.

H.Res. 466 **May 13, 1982**

MR. ROGERS, MR. OXLEY, MR. BROYHILL, MR. DENARDIS, MRS. HOLT, MR. FORSYTHE, MR. JAMES K. COYNE, MR. MOLINARI, MR. EMERSON, MR. BENEDICT, MR. BLILEY, MR. RITTER, MR. COATS, MR. CRAIG, MR. WHITTAKER, MR. TAUKE, MR. KINDNESS, MR. NAPIER, MR. LEACH OF IOWA, MR. HARTNETT, MR. MITCHELL OF NEW YORK, MR. WEBER OF OHIO, MR. MARRIOTT, MR. BAFALIS, MR. MCCOLLUM, MR. WILLIAMS OF OHIO, AND MR. BURGENER

Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

May 18, 1982. Referred to Subcommittee on Social Security.

H.Res. 467 **May 17, 1982**

MR. CONTE

Expressing the sense of the House of Representatives that the Secretary of the Treasury should increase the standard mileage rate which is used in computing the tax deduction for use of an automobile for charitable purposes.

H.Res. 481 **May 25, 1982**

MR. PHILLIP BURTON

Expressing the sense of the House of Representatives with respect to proposals to reduce benefits or cost-of-living adjustments under Social Security and other federally administered retirement programs.

(Also referred to Armed Services, Post Office and Civil Service, and Energy and Commerce Committees.)

May 27, 1982. Referred to Subcommittee on Social Security.

H.Res. 482 **May 25, 1982**

MR. DREIER

Expressing the sense of the House of Representatives that the Congress should begin consideration of a simplified Federal income tax on the income of individuals, with all income taxed at a single rate.

H.Res. 486 **June 2, 1982**

MS. OAKAR, MR. OBERSTAR, MR. BRODHEAD, MR. BINGHAM, MR. OTTINGER, MR. WEAVER, MR. MINETA, MR. FAUNTROY, MR. DYMALLY, MR. EDGAR, MRS. CHISHOLM, MR. ROE, MR. MITCHELL OF MARYLAND, MR. LELAND, MR. WEISS, MR. CORRADA, MR. ROSENTHAL, MS. FERRARO, MR. CONYERS, MR. FISH, MR. VENTO, MR. STOKES, MR. SCHEUER, MR. DWYER, MRS. COLLINS OF ILLINOIS, AND MR. BEDELL

Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

June 2, 1982. Referred to Subcommittee on Health.

H.Res. 497 **June 9, 1982**

MR. WAXMAN, MR. JACOBS, MR. PEPPER, MR. RANGEL, MR. SOLARZ, MR. BARNES, MR. BRINKLEY, MR. BRODHEAD, MR. PHILLIP BURTON, MRS. CHISHOLM, MR. CLAY, MR. EDGAR, MR. EDWARDS OF CALIFORNIA, MR. FAUNTROY, MR. FAZIO, MR. FRANK, MR. HUBBARD, MR. KILDEE, MR. LEHMAN, MR. LUNDINE, MR. MARKEY, MR. MATSUI, MR. MATTOX, MS. MIKULSKI, MR. MOAKLEY, MR. MOFFETT, MR. MOTTL, MR. OBERSTAR, MR. RICHMOND, MR. RODINO, MR. ROE, MR. ROSENTHAL, MR. SCHEUER, MR. SCHUMER, MR. STARK, MR. ST GERMAIN, MR. SUNIA, MR. WEAVER, MR. YATES, MR. WEISS, MR. FLORIO, MR. DUNCAN, MR. CORRADA, MR. FORD OF MICHIGAN, MR. DYMALLY, MR. SEIBERLING, MR. OTTINGER, MR. MITCHELL OF MARYLAND, MR. FISH, MR. CONYERS, MR. PEYSER, MR. GUARINI, MR. WASHINGTON, MR. DWYER, MR. DIXON, MR. STOKES, MR. LOWRY OF WASHINGTON, MR. VENTO, MRS. COLLINS OF ILLINOIS, AND MR. BINGHAM

Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

(Also referred to Energy and Commerce Committee.)

June 16, 1982. Referred to Subcommittee on Health.

H.Res. 505 **June 16, 1982**

MR. BIAGGI, MR. PEPPER, MR. JOHN L. BURTON, MR. WEISS, MR. SOLARZ, MR. RATCHFORD, MR. FOGLIETTA, MR. OTTINGER, MR. YATES, MRS. CHISHOLM, MR. ROE, MR. CORRADA, MR. SCHUMER, MR. MINETA, MR. FISH, MR. SYNAR, MR. COELHO, MR. WAXMAN, MS. MIKULSKI, MR. RICHMOND, MR. MITCHELL OF MARYLAND, MR. ZEFERETTI, MR. DOWNEY, MR. GARCIA, MR. WALGREN, MR. ROYBAL, MR. VENTO, MR. GEJDENSON, MR. DWYER, MS. OAKAR, MR. YATRON, MR. WASHINGTON, MR. MOAKLEY, AND MR. ROSENTHAL

Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

June 22, 1982. Referred to the Subcommittee on Public Assistance and Unemployment Compensation with respect to those provisions under its jurisdiction.

H.Res. 521 **July 13, 1982**

MR. DORNAN OF CALIFORNIA, MR. SCHULZE, MR. LEBOUTILLIER, MR. KEMP, MR. MCDONALD, MR. BEARD, MR. PHILIP M. CRANE, MR. HANSEN OF IDAHO, AND MR. JEFFRIES

Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.

July 12, 13, 1982. Hearings held on subject matter.
July 16, 1982. Referred to Subcommittee on Trade.
Aug. 10, 1982. Subcommittee on Trade reported to Full Committee.
Aug. 12, 1982. Ordered reported.
Aug. 12, 1982. Reported to the House adversely. H.Rept. 97-743.
Aug. 18, 1982. H.Res. 521 was indefinetly postponed by a voice vote.

H.Res. 544 **Aug. 2, 1982**

MR. GLICKMAN, MR. BENJAMIN, MR. DUNN, MRS. FENWICK, AND MR. WHITTAKER

Seeking actions to restore free and fair trade relationships in the field of aviation.

Aug. 4, 1982. Referred to Subcommittee on Trade.

H.Res. 554 **Aug. 5, 1982**

MR. WORTLEY, AND MR. PATMAN

Expressing the sense of the House of Representatives that the managers on the part of the House at the conference on the disagreeing votes of the two Houses on the Senate amendment to the bill H.R. 4961 should not agree to the Senate provision concerning withholding on interest and dividends, and for other purposes.

H.Res. 570 **Aug. 18, 1982**

MR. SCHULZE, MR. SOLOMON, MR. ROUSSELOT, MR. HARTNETT, MR. LEE, MR. CRAIG, MR. PAUL, MR. SHUSTER, MR. WALKER, MR. SMITH OF OREGON, MR. DANNEMEYER, MR. CARNEY, MR. STUMP, MR. LIVINGSTON, MR. JEFFRIES, MR. MCDONALD, MR. DANIEL B. CRANE, MR. BADHAM, MR. PHILIP M. CRANE, MR. HUNTER, AND MR. YOUNG OF ALASKA

Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

Aug. 31, 1982. Referred to Subcommittee on Trade.

H.Res. 635 **Dec. 20, 1982**

MS. OAKAR

Expressing the sense of the House of Representatives with respect to the Administration's proposal to tax employees' health benefits.

Jan. 5, 1983. Referred to Subcommittee on Health.

SENATE BILLS REFERRED TO COMMITTEE ON WAYS AND MEANS

SENATE JOINT RESOLUTIONS REFERRED TO COMMITTEE ON WAYS AND MEANS

SENATE CONCURRENT RESOLUTIONS REFERRED TO COMMITTEE ON WAYS AND MEANS

S.Con.Res. 100 **May 26, 1982**

MR. HEINZ, MR. RANDOLPH, MR. GLENN, MR. MOYNIHAN, MR. D'AMATO, MR. LEVIN, MR. SARBANES, MR. QUAYLE, MR. MATHIAS, MR. DURENBERGER, MR. FORD OF KENTUCKY, MR. ROBERT C. BYRD, MR. DIXON OF ILLINOIS, MR. HEFLIN, MR. THURMOND, MR. METZENBAUM, MR. SPECTER, MR. GARN, MR. LUGAR, MR. RIEGLE, MR. HOLLINGS, MR. DENTON, MR. HUDDLESTON, MR. BOSCHWITZ, MR. TOWER, MR. HATCH, MR. PERCY, AND MR. HELMS

Expressing the sense of the Congress that pending steel unfair trade practice cases be vigorously pursued and promptly concluded.

June 16, 1982. Ordered reported to Senate.
June 17, 1982. Reported to Senate. (No written report.)
June 22, 1982. Passed Senate by a voice vote.
June 24, 1982. Referred to the Ways and Means Committee.
July 7, 1982. Referred to Subcommittee on Trade.

S.Con.Res. 122 **Sept. 17, 1982**

MR. PERCY, MR. BURDICK, MR. HELMS, MR. LUGAR, MR. NUNN, MR. QUAYLE, MR. GRASSLEY, MR. PRESSLER, MR. DIXON OF ILL., MR. SASSER, MR. HUDDLESTON, MR. BOSCHWITZ, MR. ABDNOR, MR. JEPSEN, MR. PELL, MR. SARBANES, MR. DECONCINI, MR. MATHIAS, AND MR. HOLLINGS

Relating to the processed product share of U.S. agricultural exports.

Jan. 5, 1983. Referred to Subcommittee on Trade.

BILLS AND RESOLUTIONS REFERRED TO OTHER COMMITTEES CONTAINING PROVISIONS OVER WHICH JURISDICTION HAS BEEN ASSERTED

H.R. 2643 **Mar. 19, 1982**

MR. MINETA, MR. HOWARD, MR. ANDERSON, MR. LEVITAS, MR. OBERSTAR, MR. NOWAK, MR. FARY, MR. YOUNG OF MISSOURI, MR. RAHALL, MR. APPLEGATE, MS. FERRARO, MR. ATKINSON, MR. BONER OF TENNESSEE, MR. DE LUGO, AND MR. SUNIA, MR. ERTEL, AND MR. NELSON

To provide for the improvement of the Nation's airport and airway system, and for other purposes.

(Referred to Public Works and Transportation and Science and Technology Committees.)

Apr. 27, 1981. Reported to House by Science and Technology Committee. H.Rept. 97-24. part 1.

May 19, 1981. Reported to House by Public Works and Transportation Committee. H.Rept. 97-24. part 2.

June 2, 1982. Hearing before Rules Committee. H.Res. 489, providing for a modified open rule with 4 hours of debate, divided; 1 hour for Public Works and Transportation Committee, 1 hour for Science and Technology Committee, and 2 hours for Ways and Means Committee; provides for waiving consideration of sec. 402(a) of the Congressional Budget Act against consideration of the bill; provides for consideration of Public Works Committee amendment in the nature of a substitute as an original bill for purposes of amendment; provides for consideration of Science and Technology Committee amendments in the bill and in the text of H.R. 6193; provides for the consideration of the text of the Ways and Means Committee amendment, H.R. 4800, Airport and Airway Revenue Act of 1982, as an amendment adding a title to the substitute and waiving clause 7, Rule XVI, and clause 5, Rule XXI, against said amendment; provides said amendment will not be subject to amendments except pro forma and germane Ways and Means amendments; provides 1 motion to recommit; was reported to the House. H.Rept. 97-594.

July 23, 1982. H.Res. 489 passed the House by a voice vote; House objected to a motion to order the previous question on the rule as reported (H.R. 4800), by a record vote of 135 yeas, 178 nays.

H.R. 3603 **May 18, 1981**

MR. DE LA GARZA, MR. FOLEY, MR. BEDELL, MR. BOWEN, MR. BROWN OF CALIFORNIA, MR. COELHO, MR. HARKIN, MR. HATCHER, MR. HUCKABY, MR. JEFFORDS, MR. JONES OF TENNESSEE, MR. JONES OF NORTH CAROLINA, MR. RICHMOND, MR. ROSE, AND MR. VOLKMER

To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

(Referred to Agriculture Committee.)

May 19, 1981. Agriculture Committee reported to House. H.Rept. 97-106.

May 20, 1981. Referred to Appropriations Committee for 15 legislative days.

June 8, 1981. Referred to Banking, Finance and Urban Affairs and Ways and Means Committees for a period ending June 19, 1981.

June 11, 1981. Appropriations Committee reported to House. H.Rept. 97-106, Part 2.

June 18, 1981. Ordered reported.

June 19, 1981. Banking, Finance and Urban Affairs discharged from further consideration.

June 19, 1981. Reported to House. H.Rept. 97-106, Part 3.

Sept. 30, 1981. Hearing before Rules Committee.

Oct. 1, 1981. H.Res. 235, providing open rule, 2 hours debate, reported to House. H.Rept. 97-262.

Oct. 2, 1981. H.Res. 235 adopted by the House by a record vote of 343 yeas, 1 nay.

Oct. 22, 1981. Passed the House amended by a voice vote. (The bill was vacated by a voice vote and S. 884 was substituted in lieu thereof, after it was amended to contain the language of the House bill as passed.)

Oct. 28, 1981. House insisted on its amendments to S. 884 and requested a conference with the Senate. Appointed as conferees: Representatives de la Garza, Foley, Jones of Tennessee, Brown of California, Bowen, Rose, Richmond, Weaver, Harkin, Wampler, Findley (on everything except title IX); Jeffords (on everything except title VII of House amendment and of Senate bill); Hagedorn, Coleman, Marlenee, Thomas, Zablocki, Fountain, Fascell, Hamilton, Bingham, Broomfield, Winn, Gilman, Lagomarsino, (section 915 and title XI); Peyser and Stangeland in lieu of Findley (title XI of Senate bill); and Lundine and Skeen in lieu of Jeffords (title VII).

Oct. 30, 1981. Senate disagreed to the House amendments and agreed to a conference. Appointed as conferees: Senators Helms, Dole, Hayakawa, Lugar, Cochran, Huddleston, Leahy, Zorinsky, and Melcher.

Dec. 9, 1981. House conference report filed. H.Rept. 97-377.

Dec. 10, 1981. Senate conference report filed. S.Rept. 97-290.

Dec. 10, 1981. Senate agreed to the conference report by a record vote of 68 yeas, 31 nays.

Dec. 16, 1981. House agreed to the conference report by a record vote of 205 yeas, 203 nays.

Dec. 22, 1981. Approved. Public Law 97-98.

NOTE: Ways and Means provisions of the bill were added to other legislation, as follows: (1) an amendment by the Agriculture Committee relating to the Federal Financing Bank was added to H.R. 3982, which became P.L. 97-35; and (2) tariff quotas on upland cotton were added as a Committee amendment to H.R. 4566, as passed by the House, clearing Ways and Means jurisdiction from the bill.

(See P.L. 97-446 (H.R. 4566) for related action.)

H.R. 3982 **June 19, 1981**

MR. JONES OF OKLAHOMA

To provide for reconciliation pursuant to section 301 of the first concurrent resolution on the budget for the fiscal year 1982.

(Referred to Budget Committee.)

June 19, 1981. Budget Committee reported to the House. H.Rept. 97-158.
June 23 & 24, 1981. Hearing before Rules Committee.
June 24, 1981. H.Res. 169, providing modified closed rule, 8 hours debate, reported to the House. H.Rept. 97-160.
June 25, 1981. House debated H.Res. 169. Failed to order the previous question by a record vote of 210 yeas, 217 nays. Agreed to an amendment in the nature of a substitute (Gramm-Latta) by a record vote of 216 yeas, 212 nays. Ordered the previous question on the amendment in the nature of a substitute and the rule as amended, by a record vote of 219 yeas, 208 nays. House adopted H.Res. 169 as amended by a record vote of 214 yeas, 208 nays.
June 26, 1981. Passed the House amended by a record vote of 232 yeas, 193 nays. Agreed to table a motion to reconsider by a record vote of 187 yeas, 150 nays. Rejected a motion to recommit the bill to the Committee on Budget. Agreed to order the previous question on this motion by a record vote of 215 yeas, 212 nays. Agreed to an amendment in the nature of a substitute made in order by the rule (text of H.R. 3964). Agreed to Latta amendments made in order by the rule.
July 13, 1981. Passed the Senate amended, striking all after the enacting clause and inserting in lieu thereof the text of S. 1377, by a voice vote.
July 13, 1981. The Senate insisted on its amendment and requested a conference with the House. Appointed as Finance Committee conferees: Senators Dole, Danforth, Chafee, Long, and Harry F. Byrd, Jr.
July 15, 1981. The House disagreed to the Senate amendment and agreed to a conference. Appointed as Ways and Means conferees: Representatives Rostenkowski, Gibbons, Pickle, Rangel, Stark, Jacobs, Ford, Conable, Duncan, Archer, and Vander Jagt; solely for consideration of title XV; title V, subtitle C, chapter 1, subchapter A, title V, subtitle C, chapter 1, subchapter D, section 10003, title VI, subtitle D, chapter 11, subchpaters B and C, and section 6212 of the House bill, and title VII, parts A, B, E, F, G, H, I, and J, and title XI, part D, subparts 2 and 3 of the Senate amendment.
July 29, 1981. House conference report filed. H.Rept. 97-208.
July 30, 1981. Hearing before Rules Committee.
July 30, 1981. H.Res. 203, providing for consideration of H.R. 4331 and waiving points of order against the conference report on H.R. 3982 with 1 hour debate, providing one motion to recommit which may not contain instructions; and providing 2 hours general debate on said report; was reported to the House. H.Rept. 97-212.
July 31, 1981. H.Res. 203 passed the House by a record vote of 370 yeas, 52 nays.
July 31, 1981. House agreed to the conference report by a voice vote.
July 31, 1981. Senate agreed to the conference report by a record vote of 80 yeas, 14 nays.
Aug. 13, 1981. Approved. Public Law 97-35.

H.R. 4182 **July 16, 1981**

MR. MINETA, MR. HOWARD, MR. CLAUSEN, AND MR. SNYDER

To extend the airport development aid program through fiscal year 1981.

(Referred to Public Works and Transportation Committee.)

July 23, 1981. Ways and Means Committee agreed to give Public Works and Transportation Committee permission to include an amendment authorizing 1 additional year of funding from the Airport and Airway Trust Fund for the ADAP and noise abatement programs in the bill.
July 24, 1981. Public Works and Transportation Committee reported to the House amended. H.Rept. 97-198.
July 27, 1981. Passed the House by a voice vote. (Brought up under suspension of the rule.)

(Enacted as part of P.L. 97-35 (H.R. 3982).)

H.R. 5125 **Dec. 8, 1981**

MR. BINGHAM AND MR. HAMILTON (BY REQUEST)

To provide for the final settlement of certain claims against Czechoslovakia, and for other purposes.

(Referred to Foreign Affairs Committee.)

Dec. 3, 1981. Executive Communication 2625. (Referred to Foreign Affairs and Ways and Means Committees.)
Dec. 3, 1981. Foreign Affairs Committee, by letter, requested Ways and Means Committee to waive referral of H.R. 5125.
Dec. 8, 1981. Foreign Affairs Committee ordered reported.
Dec. 9, 1981. Ways and Means Committee, by letter, waived sequential referral.
Dec. 10, 1981. Foreign Affairs Committee reported to House. H.Rept. 97-385.
Dec. 15, 1981. Passed the House amended by a voice vote. (Brought up under suspension of the rules.) Passage was vacated and S. 1946 was passed in lieu thereof after being amended to contain the language of the House passed bill.
Dec. 16, 1981. Senate concurred in the House amendments to S. 1946 with an amendment.
Dec. 16, 1981. House agreed to the Senate amendment to the House amendments.
Dec. 29, 1981. Approved. Public Law 97-127.

H.R. 5133 **Dec. 8, 1981**

MR. OTTINGER, MR. PEASE, MR. BRODHEAD, MS. MIKULSKI, MR. KILDEE, MR. BLANCHARD, MR. YOUNG OF MISSOURI, MR. BONIOR OF MICHIGAN, MR. BENJAMIN, MR. HALL OF OHIO, MR. MITCHELL OF MARYLAND, MR. FROST, MR. HERTEL OF MICHIGAN, MR. DAVIS, MR. ADDABBO, MR. RAHALL, MR. FRANK, MR. WON PAT, MR. HUBBARD, MR. LUKEN, MR. VENTO, MR. ALBOSTA, MR. FOGLIETTA, MR. FLIPPO, MR. BAILEY OF PENNSYLVANIA, MR. MURPHY, MR. CROCKETT, MR. SMITH OF PENNSYLVANIA, MR. FORD OF MICHIGAN, MR. STUDDS, MR. FLORIO, MR. EVANS OF INDIANA, MR. HOYER, MS. OAKAR, MR. PURSELL, MR. WASHINGTON, MR. PERKINS, MR. JACOBS, MR. GEJDENSON, MR. ANNUNZIO, MR. TRAXLER, MR. STOKES, MR. FITHIAN, MR. SKELTON, MR. SHANNON, MR. WILLIAMS OF OHIO, MR. OBERSTAR, MR. WRIGHT, MR. ED-

H.R. 5133—Continued

WARDS OF CALIFORNIA, MR. CONYERS, MR. APPLEGATE, MR. JONES OF NORTH CAROLINA, MR. DYSON, MR. HOLLENBECK, MR. MAVROULES, MR. ECKART, MR. ATKINSON, MR. PEPPER, MR. GRAY, MR. LONG OF MARYLAND, MR. SHARP, MR. SABO, MR. GARCIA, MR. ROGERS, MR. BARNES, MR. KOGOVSEK, MR. WHITEHURST, MR. DUNN, MR. MOFFETT, MR. ROYBAL, MR. EARLY, MR. SAVAGE, MR. MOTTL, MR. LAFALCE, MR. MCEWEN, MR. WOLPE, MR. GINGRICH, MR. GEPHARDT, MR. MATTOX, MR. PATTERSON, MR. RATCHFORD, MRS. KENNELLY, MR. BEVILL, MR. DYMALLY, MR. WALGREN, MR. PEYSER, MR. SEIBERLING, MR. SMITH OF NEW JERSEY, MR. FARY, MR. DIXON, MR. ASPIN, MR. HOPKINS, MR. NOWAK, MR. JAMES K. COYNE, MR. DOUGHERTY, MR. RINALDO, MR. RUSSO, MR. LEE, MR. ENGLISH, MR. NATCHER, MR. NELLIGAN, MR. COELHO, MR. O'BRIEN, MR. ROSENTHAL, MR. HUGHES, MR. GINN, MR. MATSUI, MR. FISH, MR. MAZZOLI, MR. WYLIE, MR. MINETA, MR. SCHROEDER, MR. GUARINI, MR. QUILLEN, MR. VOLKMER, MR. WATKINS, MR. RICHMOND, MR. LANTOS, MR. DWYER, MR. DENARDIS, MR. MOLLOHAN, MR. MARKEY, MR. JOHN L. BURTON, MR. SOLOMON, MR. HORTON, MR. MINISH, MR. STRATTON, MR. LELAND, MR. EDGAR, MR. GAYDOS, MR. ST GERMAIN, MR. JENKINS, MR. MCKINNEY, MR. ERTEL, MR. SNYDER, MR. FORD OF TENNESSEE, MR. SCHUMER, MR. MOAKLEY, MR. SAWYER, MR. MICA, MR. SILJANDER, MR. WILLIAM J. COYNE, MR. DOWDY, MR. BONER OF TENNESSEE, MR. JONES OF TENNESSEE, MR. SHAMANSKY, MR. YATRON, MR. HILLIS, MR. BOLAND, MR. DORGAN, MR. CLAY, MRS. COLLINS OF ILLINOIS, MR. DOWNEY, MR. RANGEL, MR. PRICE, MR. FOWLER, MR. COUGHLIN, MR. STARK, MR. ROE, MR. WILLIAMS OF MONTANA, MR. WILSON, MR. TAUZIN, MR. MCDADE, MR. DASCHLE, MS. FERRARO, MR. UDALL, MRS. HECKLER, MR. D'AMOURS, MR. NICHOLS, MR. MARKS, MR. CONTE, MR. MADIGAN, MR. WEISS, MR. COURTER, MR. DUNCAN, MR. DINGELL, MR. DELLUMS, MR. HAMILTON, MR. MURTHA, MR. BROWN OF CALIFORNIA, MR. GOODLING, MR. FAUNTROY, MR. STATON OF WEST VIRGINIA, MR. ZABLOCKI, MR. LATTA, MR. ZEFERETTI, MR. FAZIO, MR. EVANS OF DELAWARE, MR. RITTER, MR. YOUNG OF FLORIDA, MR. SHELBY, MR. SAM B. HALL, MR. GILMAN, MS. BOUQUARD, MR. WEAVER, MR. ROEMER, MR. KASTENMEIER, MR. LEACH OF IOWA, MR. OBEY, MR. SMITH OF ALABAMA, MR. BREAUX, MR. FASCELL, MR. HARKIN, MR. SIMON, MR. GILLIS W. LONG, MR. HAWKINS, MR. PHILLIP BURTON, MR. BIAGGI, MR. CLINGER, MR. WIRTH, MR. YATES, MR. BROOMFIELD, MR. SCHEUER, MR. HOWARD, MR. GONZALEZ, MR. SHUSTER, MR. WORTLEY, MR. MARTINEZ, MR. MILLER OF CALIFORNIA, MR. ROSE, MRS. BOGGS, MR. ALEXANDER, MR. BROOKS, AND MR. LUNDINE

To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

(Referred to Energy and Commerce Committee.)

Sept. 15, 1982. Energy and Commerce Committee ordered reported.
Sept. 21, 1982. Reported to House with amendments. H. Rept. 97-842 Part 1.
Sept. 21, 1982. Referred to Ways and Means Committee for a period ending Oct. 1, 1982 for consideration of such provisions of the bill as fall within its jurisdiction under clause 1(v), Rule X.
Sept. 21, 1982. Referred to Subcommittee on Trade.
Sept. 21, 22, 23, 24, 27, 28, 29, 30; Oct. 1, 1982. Hearings held by Trade Subcommittee.
Oct. 1, 1982. Committee on Ways and Means discharged from further consideration.
Dec. 7, 1982. Hearing before Rules Committee. H.Res. 622 providing for an open rule with 2 hours of debate (1 hour for Energy and Commerce and 1 hour for Ways and Means) was reported. H.Rept. 97-946.
Dec. 9, 1982. H.Res. 622 passed the House by a record vote of 191 yeas, 120 nays.
Dec. 15, 1982. Passed House by a record vote of 215 yeas, 188 nays.

H.R. 6198 **Apr. 28, 1982**

MR. KASTENMEIER

To amend the manufacturing clause of the copyright law.

(Referred to Judiciary Committee.)

May 19, 1982. Judiciary Committee reported to House. H.Rept. 97-575, Part 1.
May 19, 1982. Referred to Ways and Means Committee for a period ending June 11, 1982, for consideration of such provisions of the bill as fall within its jurisdiction under clause 1(v), rule X.
May 19, 1982. Referred to Subcommittee on Trade.
May 27, 1982. Hearing held.
June 2, 1982. Reported to full Committee by Trade Subcommittee.
June 9, 1982. Ordered reported.
June 10, 1982. Ways and Means Committee reported to House. H.Rept. 97-575, Part 2.
June 15, 1982. Passed House by a record vote of 339 yeas, 47 nays.
June 30, 1982. Passed Senate by a voice vote.
July 12, 1982. Presidential veto.
July 13, 1982. House override of Presidential veto by a record vote of 324 yeas, 86 nays.
July 13, 1982. Senate override of Presidential veto by a record vote of 84 yeas, 9 nays.
July 13, 1982. Public Law 97-215.

BILLS AND RESOLUTIONS REFERRED TO OTHER COMMITTEES

H.R. 6211 **Apr. 29, 1982**

MR. ANDERSON, MR. SHUSTER, MR. HOWARD AND MR. CLAUSEN

To authorize appropriations for construction of certain highways in accordance with title 23, United States Code, for highway safety, for mass transportation in urban and rural areas, and for other purposes.

(Referred to Public Works Committee.)

May 17, 1982. Public Works Committee reported to the House. H. Rept. 97-555.
Dec. 3, 1982. Hearing before Rules Committee. H.Res. 620, providing for a modified open rule with 1 hour of debate, making in order as an amendment in the nature of a substitute H.R. 7360 (Public Works and Transportation Committee) as an original bill for purposes of amendment; making in order a Ways and Means Committee amendment to the substitute which shall be debatable for 2 hours and not be subject to amendment except by the Committee on Ways and Means and providing 1 motion to recommit with or without instructions, was reported to the House. H. Rept. 97-944.
Dec. 6, 1982. H. Res. 620 passed the House, amended, by a record vote of 197 yeas, 194 nays.
Dec. 6, 1982. Passed the House with amendments by a record vote of 262 yeas, 143 nays.
Dec. 8, 1982. Ordered reported in Senate.
Dec. 9, 1982. Reported to Senate in the nature of a substitute (S. 3043 S. Rept. 97-676.)
Dec. 20, 1982. Passed Senate with amendments by a record vote of 56 yeas, 34 nays.
Dec. 20, 1982. Senate insisted on its amendments and requested a conference with the House. Appointed as conferees: Senators Dole, Packwood, Roth, Durenberger, Long, Byrd, Matsunaga (Title I); Stafford, Domenici, Chafee, Abdnor, Symms, Bentsen, Randolph, Burdick, Moynihan (Title II); Garn, Tower, Lugar, Proxmire, Riegle, (Title III); Packwood, Danforth, and Cannon (Title IV).
Dec. 20, 1982. By unanimous consent it was agreed that it be in order, any rule of the House to the contrary notwithstanding, to consider the conference report on H.R. 6211 at any time after it is filed in the House, that all points of order against the conference report be waived, and that the conference report be considered as having been read when called up for consideration.
Dec. 20, 1982. House disagreed to the Senatement amendment and agreed to a conference. Appointed as conferees: Representatives Rostenkowski, Gibbons, Pickle, Rangel, Brodhead, Conable, Duncan, Archer, Howard, Anderson, Breaux, Mineta, Levitas, Clausen, Shuster, and Snyder
Dec. 21, 1982. Conference report filed. H.Rept. 97-987. S.Rept. 97-692.
Dec. 21, 1982. Conference report passed the House by a record vote of 180 yeas, 87 nays.
Dec. 23, 1982. Conference report passed the Senate by a record vote of 54 yeas, 33 nays.
Jan. 6, 1983. Approved. Public Law 97-424.

(See also H.R. 7368.)

H.R. 6514 **May 27, 1982**

MR. MAZZOLI, MR. FISH, MR. DAVIS, AND MR. JOHNSTON OF NORTH CAROLINA

To revise and reform the Immigration and Nationality Act, and for other purposes.

(Referred to Judiciary Committee.)

Sept. 28, 1982. Judiciary Committee reported to House with amendment. H.Rept. 97-890, Part 1.
Sept. 28, 1982. Referred to Agriculture, Education and Labor, Energy and Commerce, and Ways and Means Committees for a period ending Nov. 30, 1982, for consideration of such provisions of the bill as fall within their jurisdiction under clauses 1 (a), (g), (h) and (v) of Rule X, respectively.
Sept. 28, 1982. Referred to Subcommittees on Social Security and Public Assistance and Unemployment Compensation.
Nov. 29, 1982. Referral to Committees extended to Dec. 1, 1982.
Dec. 1, 1982. Ways and Means and Agriculture Committees discharged from further consideration.

(See H. R. 7357 for further action.)

H.R. 7357 **Dec. 3, 1982**

MR. MAZZOLI, AND MR. FISH

To revise and reform the Immigration and Nationality Act, and for other purposes.

(Referred to Judiciary Committee.)

Dec. 3, 1982. Introduced as a clean bill to H. R. 6514. (contains same provisions of Ways and Means jurisdiction as H. R. 6514.)
Dec. 8, 1982. Hearing before Rules Committee. H. Res. 623, providing for a modified rule with 5 hours of debate was reported. H. Rept. 97-947.
Dec. 16, 1982. H.Res. 623 passed the House by a record vote of 257 yeas, 137 nays.

BILLS CONTAINING PROVISIONS OF JURISDICTIONAL INTEREST TO THE COMMITTEE ON WAYS AND MEANS

H.J.Res. 325 **Sept. 11, 1981**

MR. WHITTEN, AND MR. CONTE

Making continuing appropriations for the fiscal year 1982, and for other purposes.

Sept. 14, 1981. Reported to House by Appropriations Committee. H. Rept. 97-223.
Sept. 16, 1981. Passed House.
Sept. 23, 1981. Reported to Senate, no written report.
Sept. 25, 1981. Passed Senate with amendments. (See summary section of the calendar.) Senate requested a conference with the House.
Sept. 25, 1981. House disagreed to Senate amendments and agreed to a conference.
Sept. 30, 1981. Conference report filed. H.Rept. 97-260.
Sept. 30, 1981. House agreed to conference report. House receded and concurred with amendments in Senate amendments Nos. 16, 31, 36, 43, 44, and 46.
Sept. 30, 1981. Senate agreed to conference report and House amendments.
Oct. 1, 1981. Approved. Public Law 97-51.

H.J.Res. 370 **Dec. 9, 1981**

MR. WHITTEN

Making further continuing appropriations for fiscal year 1982, and for other purposes.

Dec. 9, 1981. Reported to House by Appropriations Committee. H.Rept. 97-372.
Dec. 10, 1981. Passed House.
Dec. 11, 1982. Passed Senate with amendments. (See summary section of calendar.)
Dec. 15, 1981. Approved. Public Law 97-92.

H.J.Res. 599 **Sept. 20, 1982**

MR. WHITTEN

Making continuing appropriations for the fiscal year 1983, and for other purposes.

Sept. 16, 1982. Reported to House by Appropriations Committee. H.Rept. 97-834.
Sept. 22, 1982. Passed House.
Sept. 23, 1982. Reported to Senate. S.Rept. 97-581.
Sept. 29, 1982. Passed Senate with amendments. (See summary section of calendar.) Senate requested a conference with the House.
Sept. 30, 1982. House agreed to a conference.
Sept. 30, 1982. Conference report filed. H.Rept. 97-914.
Oct. 1, 1982. Conference report agreed to by a record vote of 290 yeas, 123 nays.
Oct. 1, 1982. Senate concurred in House amendments Nos. 15, 30, 33, 57, 69, 73, 75, 76, 78, 88, 89, 90, 93, and 100.
Oct. 2, 1982. Approved. Public Law 97-276.

H.J.Res. 631 **Dec. 10, 1982**

MR. WHITTEN

Making further continuing appropriations for fiscal year 1983, and for other purposes. (Referred to Appropriations Committee.)

Dec. 10, 1982. Reported to House. H.Rept. 97-959.
Dec. 14, 1982. Passed House by a record vote of 204 yeas, 200 nays.
Dec. 15, 1982. Reported to Senate. (No written report.)
Dec. 19, 1982. Passed Senate by a record vote of 63 yeas, 31 nays. Senate insisted on its amendments and requested a conference with the House. Appointed as conferees: Senators Hatfield, Stevens, Weicker, McClure, Garn, Schmitt, Cochran, Andrews, Abdnor, Kasten, D'Amato, Mattingly, Rudman, Spector, Proxmire, Stennis, Inouye, Hollings, Eagleton, Chiles, Johnston, Huddleston, Burdick, Leahy, Sasser, DeConcini, and Bumpers
Dec. 19, 1982. House disagreed to Senate amendments and agreed to a conference. Appointed as conferees: Representatives Whitten, Boland, Natcher, Smith of Iowa, Addabbo, Long of Maryland, Yates, Roybal, Bevill, Dicks, Ginn, Sabo, Dixon, Fazio, Conte, McDade, Edwards of Alabama, Myers, Robinson, Coughlin, Kemp, and Lewis
Dec. 20, 1982. Conference report filed. H.Rept. 97-980.
Dec. 20, 1982. Conference report passed the House by a division vote of 232 yeas, 54 nays.
Dec. 20, 1982. Conference report passed the Senate by a record vote of 55 yeas, 4 nays.
Dec. 21, 1982. Approved. Public Law 97-377.

H.R. 6685 **June 24, 1982**

MR. WHITTEN

Making urgent supplemental appropriations for the fiscal year ending September 30, 1982, and for other purposes.

June 24, 1982. Passed House without amendment by a record vote of 342 yeas, 25 nays.
June 29, 1982. Passed Senate with amendment by a voice vote. (See summary section of calendar.)
July 13, 1982. House disagreed to Senate amendments and requested a conference. Appointed as conferees: Representatives, Mr. Whitten, Mr. Boland, Mr. Natcher, Mr. Smith of Iowa, Mr. Addabbo, Mr. Long of Maryland, Mr. Yates, Mr. Roybal, Mr. Bevill, Mr. Benjamin, Mr. Fazio, Mr. Conte, Mr. McDade, Mr. Edwards of Alabama, Mr. Myers, Mr. Coughlin, Mr. Regula, and Mr. Green July 14, 1982. Senate insisted on its amendments and agreed to a conference. Appointed as conferees: Senators: Mr. Hatfield, Mr. Stevens, Mr. Weicker, Mr. McClure, Mr. Garn, Mr. Schmitt, Mr. Cochran, Mr. Andrews, Mr. Abdnor, Mr. Kasten, Mr. D'Amato, Mr. Mattingly, Mr. Specter, Mr. Proxmire, Mr. Stennis, Mr. Inouye, Mr. Hollings, Mr. Eagleton, Mr. Chiles, Mr. Huddleston, Mr. Burdick, Mr. Leahy, Mr. De Concini, and Mr. Bumpers
July 14, 1982. Conference report filed. H.Rept. 97-632.
July 15, 1982. Conference report agreed to in House by a record vote of 389 yeas, 13 nays.
July 15, 1982. Conference report agreed to in Senate by a record vote of 91 yeas, 6 nays.
July 18, 1982. Approved. Public Law 97-216.

11-054 O - 83 - 28

AUTHOR INDEX

ADDABBO, Joseph P. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1566 To amend the Social Security Act to make certain that recipients of supplemental security income benefits, recipients of aid to families with dependent children, and recipients of assistance or benefits under certain other Federal and federally assisted programs will not have the amount of such benefits, aid, or assistance reduced because of post-1974 increases in monthly social security benefits.

H.R. 1567 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 1568 To amend the Social Security Act to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program.

H.R. 1569 To amend title XVIII of the Social Security Act to provide for the coverage of certain psychologists' services under the supplementary medical insurance benefits program established by part B of such title.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1885 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

ADDABBO, Joseph P. of New York—Continued

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

AKAKA, Daniel K. of Hawaii

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

AKAKA, Daniel K. of Hawaii—Continued

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

ALBOSTA, Donald Joseph of Michigan

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

H.R. 64 To amend titles II and XVI of the Social Security Act to provide that an individual receiving child's insurance benefits on the basis of blindness or other disability shall not lose his or her entitlement to such benefits by reason of marriage, if such marriage is to a recipient of supplemental security income benefits.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 268 To provide that each State must establish a jobfare program, and require participation therein by residents of the State who are receiving benefits or assistance under the AFDC, food stamp, and public housing programs as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

ALBOSTA, Donald Joseph of Michigan—Continued

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2436 To extend duty-free treatment to imports of chipper knife steel.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2485 To extend duty-free treatment to imports of chipper knife steel.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4013 To provide that reasonable charge determinations under part B of title XVIII of the Social Security Act for services provided in the State of Michigan shall be determined on a State-wide basis.

H.R. 4061 To amend the Internal Revenue Code of 1954 to provide exemptions for childbirth or adoption.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5805 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6107 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 6299 To amend the Unfair Competition Act of 1916 to provide for further relief in the event of unfair foreign competition.

ALBOSTA, Donald Joseph of Michigan—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

ALEXANDER, Bill of Arkansas

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 2014 To amend the Internal Revenue Code of 1954 to revise and simplify the exclusion of income of United States citizens and residents abroad.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2946 To amend the Internal Revenue Code of 1954 to broaden the tax incentives for cogeneration equipment.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 4010 To increase the interest exemption to $1,000 in the case of taxpayers who are not elderly, to exclude from gross income all interest in the case of taxpayers who are elderly, to make permanent the exemption of certain interest income from tax, and for other purposes.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 5085 To amend the Internal Revenue Code of 1954 to eliminate the double tax on dividends, to allocate corporate income tax revenues for payments to qualified registered voters, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 6199 To amend the Internal Revenue Code of 1954 to require that Members of Congress substantiate the amounts they deduct as living expenses while away from home.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 457 Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.

ANDERSON, Glenn M. of California

H.R. 150 To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, with the new method of financing being gradually phased in over a 3-year period, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2383 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 3044 To clarify the intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil windfall profit tax.

H.R. 3197 To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

H.R. 3266 To amend the Internal Revenue Code of 1954 to provide royalty holders a credit against the windfall profit tax.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

ANDERSON, Glenn M. of California—Continued

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.
H.R. 4190 To amend the Internal Revenue Code of 1954 to exclude from gross income reduced airline fare benefits received by airline employees and their families.
H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.
H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.
H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5589 To amend the Internal Revenue Code of 1954 to repeal the provision which permits Members of Congress to deduct living expenses without substantiation, and for other purposes.
H.R. 5677 To amend the Internal Revenue Code of 1954 to treat as employees, for purposes of withholding and social security taxes, certain fishermen who comprise the operating crew of a boat if the operating crew normally consists of more than 5 individuals.
H.R. 5958 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6211 To authorize appropriations for construction of certain highways in accordance with title 23, United States Code, for highway safety, for mass transportation in urban and rural areas, and for other purposes.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.
H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.R. 7224 To repeal the withholding of tax from interest and dividends.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

ANDREWS, Ike of North Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 444 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.
H.R. 445 To amend the Internal Revenue Code of 1954 to provide that the executor may elect to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would not have been capital gain if such item had been sold by the decedent at its fair market value.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.
H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.
H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

ANDREWS, Ike of North Carolina—Continued

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

ANNUNZIO, Frank of Illinois

H.R. 37 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 38 To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinklers.

H.R. 1848 To amend the Social Security Act and the Internal Revenue Code of 1954 to provide for Federal participation in the old-age, survivors, and disability insurance program and the medicare program, with appropriate reductions in social security taxes to reflect such participation, and with a substantial increase in the amount of an individual's annual earnings which may be counted for benefit purposes.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 3694 To amend the Internal Revenue Code of 1954 to permit banks, savings, and loan institutions, and similar financial institutions to issue tax-exempt certificates of deposit for housing purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6184 To provide that the Federal tax on excess business holdings of private foundations shall not apply in certain cases.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 181 Restoration of Social Security minimum benefits.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

ANTHONY, Beryl, Jr. of Arkansas

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

ANTHONY, Beryl, Jr. of Arkansas—Continued

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for sevings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file scparate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2452 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.

H.R. 2796 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.

H.R. 3181 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3767 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

H.R. 3880 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6684 To delay Treasury regulations on the debt-equity issue.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7216 To amend the Internal Revenue Code of 1954 to provide that the basis adjustments applicable where noncorporate taxpayers acquire certain motor carrier operating authorities shall be similar to the basis adjustments applicable where corporate taxpayers acquire such authorities.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

ANTHONY, Beryl, Jr. of Arkansas—Continued

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

APPLEGATE, Douglas of Ohio

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1684 To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $10,000.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2486 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit for 3 years, to increase the amount of wages per year taken into account, to eliminate the requirement that an employee who is a Vietnam-era veteran be economically disadvantaged, and to raise the maximum age of a Vietnam-era veteran for whom an employer may qualify for such a credit.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4125 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for social security and railroad retirement taxes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5276 To provide assistance for transportation improvement projects.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5623 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981, must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

APPLEGATE, Douglas of Ohio—Continued

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 66 Expressing the sense of the Congress that the United States should implement an aggressive policy that would lead to the recovery and revitalization of the American economy, and for other purposes.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 238 Expressing the sense of the Congress that the United States should develop, implement, and actively pursue a policy of controlling all imported manufactured goods, and for other purposes.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

ARCHER, Bill of Texas

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 44 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 45 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

H.R. 46 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1798 To amend the Internal Revenue Code of 1954 to provide for the indexing of certain assets.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 2082 To provide duty-free treatment with respect to parts of pipe organs.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

ARCHER, Bill of Texas—Continued

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3186 To amend the Internal Revenue Code of 1954 to allow the investment tax credit against the alternative minimum tax.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3457 To amend title II of the Social Security Act, and related provisions of that Act to improve the program of Old-Age, Survivors, and Disability Insurance, and for other purposes.

H.R. 3460 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3869 To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to section 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3925 To amend the Internal Revenue Code of 1954 to increase the percentage limitation on the amount of the deduction allowable for charitable contributions made by corporations.

H.R. 4231 To amend sections 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.

H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4881 To make section 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5630 To make section 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.

H.R. 5700 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decision-making at all levels of adjudication, and for other purposes.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

H.R. 6298 To amend title II of the Social Security Act to help eliminate certain improper benefit payments and other abuses (involving claimants who reside in foreign countries) under the old-age, survivors, and disability insurance program, and to provide for crediting the trust funds with the amount of certain uncashed social security benefit checks.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6407 To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

H.R. 6418 To amend the Internal Revenue Code of 1954 to treat as medical care the expenses of meals and lodging of a parent or guardian accompanying a child away from home for the purpose of receiving medical care, and the expenses of meals and lodging of a child away from home for the purpose of receiving medical care on an outpatient basis.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7334 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of certain conversions of residential rental property into condominium units.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

ASHBROOK, Jean S. of Ohio

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

ASHBROOK, John M. of Ohio

H.R. 80 To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale or exchange of certain farmland and other rural land located in the United States.

ASHBROOK, John M. of Ohio—Continued

H.R. 82 To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determination.

H.R. 83 To provide direct aid to the States and territories for educational purposes only for the benefit of the taxpayers and local governments.

H.R. 86 To amend the Internal Revenue Code of 1954 to require most individuals to have as their taxable year a year which will require the filing of tax returns just before the November elections.

H.R. 87 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 88 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 89 To amend the Internal Revenue Code of 1954 to allow a taxpayer to deduct, or claim a credit for, amounts paid as tuition to provide an education for himself, for his spouse, or for his dependents.

H.R. 90 To amend the Internal Revenue Code of 1954 to allow a taxpayer to deduct, or to claim a credit for, amounts paid as tuition to provide an education for himself, for his spouse, or for his dependents.

H.R. 91 To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pension, or other retirement benefits.

H.R. 92 To amend the Internal Revenue Code of 1954 to allow an income tax credit for tuition expenses of the taxpayer or his spouse or a dependent at an institution of higher education, and an additional credit for gifts or contributions made to any institution of higher education.

H.R. 93 To amend title II of the Social Security Act to increase to $5,000 the amount of outside earnings permitted each year without deductions from benefits thereunder.

H.R. 94 To exempt limited amounts of oil production by independent producers from the windfall profits tax and for other purposes.

H.R. 95 To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

H.R. 96 To amend title XI of the Social Security Act to repeal the recently added provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 429 To amend the Internal Revenue Code of 1954 to allow a deduction for amounts paid by an individual for dependent care services to enable him to perform volunteer services for certain organizations.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2775 To amend the Internal Revenue Code of 1954 to clarify provisions prohibiting discrimination in vesting standards under plans governing qualified trusts, and for other purposes.

H.R. 3483 To consolidate Federal grants to States for social services, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes.

H.R. 3665 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5696 To amend the Internal Revenue Code of 1954 to provide individuals an income tax credit of up to $1,500 for each new American-made passenger automobile acquired by the taxpayer.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

ASPIN, Les of Wisconsin

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1356 To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3290 To amend the Internal Revenue Code of 1954 with respect to the definition of a cooperative housing corporation.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

ASPIN, Les of Wisconsin—Continued

H.R. 4839 To amend title XVI of the Social Security Act to allow the award of attorneys fees in appeals involving claims for supplemental security income benefits on the same basis as is presently provided under title II of such Act in the case of appeals involving claims for old-age, survivors, and disability insurance benefits.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 253 Expresing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

ATKINSON, Eugene V. of Pennsylvania

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 461 To amend the Internal Revenue Code of 1954 to suspend the imposition of interest and to prohibit the imposition of a penalty for failure to pay tax on underpayments of tax resulting from erroneous advice given in writing by the Internal Revenue Service.

H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

ATKINSON, Eugene V. of Pennsylvania—Continued

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3710 To amend title II of the Social Security Act to set the contribution and benefit base at an amount not less than $60,000.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4796 To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5276 To provide assistance for transportation improvement projects.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6212 To impose quotas on the importation of steel.

H.R. 6299 To amend the Unfair Competition Act of 1916 to provide for further relief in the event of unfair foreign competition.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 169 Expressing the sense of the Congress that a tax should be imposed on all goods imported into the United States and that the proceeds of such tax should be deposited in the Federal Old-Age and Survivors Insurance Trust Fund.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

AuCOIN, Les of Oregon

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1685 To amend the Mortgage Subsidy Bond Tax Act of 1980 to exempt from the coverage of such Act certain general obligation veterans' mortgage bond issues of the State of Oregon.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

AuCOIN, Les of Oregon—Continued

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2823 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5140 To amend the Internal Revenue Code of 1954 to require that a retired employee be permitted to retain his investment in his employer's retirement plan by allowing the employee to delay the commencement of his benefit payments under the plan and to provide capital gain treatment for earnings attributable to voluntary employee contributions under such plans.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5962 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6369 To provide a program of Federal supplemental unemployment compensation, and for other purposes.

11-054 O - 83 - 29

AuCOIN, Les of Oregon—Continued

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

BADHAM, Robert E. of California

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

BADHAM, Robert E. of California—Continued

H.R. 5587 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of capital assets when the proceeds are reinvested in securities issued by domestic corporations.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.
H.R. 6914 To provide for the duty-free entry of a pipe organ for the Crystal Cathedral of Garden Grove, California.
H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

BAFALIS, L. A. (Skip) of Florida

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 821 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.
H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.
H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.
H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.
H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.
H.R. 2084 To amend the Internal Revenue Code of 1954 to eliminate estate and gift taxes on interspousal transfers which are not transfers of terminable interests.
H.R. 2122 Relating to the application of section 103(b) of the Internal Revenue Code of 1954 to certain bonds for harbor improvements.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.
H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.
H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.
H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

BAFALIS, L. A. (Skip) of Florida—Continued

H.R. 2487 To amend section 8e of the Agricultural Adjustment Act of 1933, as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, to subject imported tomatoes to restrictions comparable to those applicable to domestic tomatoes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2630 Entitled "Tax Credit for the Elderly Improvement Amendments of 1981".

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3186 To amend the Internal Revenue Code of 1954 to allow the investment tax credit against the alternative minimum tax.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3468 To amend the Social Security Act to increase the effectiveness and improve the administration of certain programs under the Act, and for other purposes.

H.R. 3469 To consolidate and improve Federal grants to States for home energy and emergency assistance to low-income households, to eliminate unnecessary restrictions on those programs and increase flexibility in a State's exercise of its responsibility for program administration, and for other purposes.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3626 To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3767 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 3857 To provide that the tax treatment by certain lessors of automobiles and trucks as depreciable property shall not be disturbed without legislative action.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4219 Regarding the tariff treatment of caffeine.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4334 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4524 To amend the Internal Revenue Code of 1954 to limit the maximum rate of interest charged on certain deferred payments of estate taxes and certain recapture taxes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

BAFALIS, L. A. (Skip) of Florida—Continued

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4913 To reduce the duty on the pesticide commonly known as Dicofol.

H.R. 4924 To amend the Unemployment Compensation Amendments of 1976 with respect to certain alien farm workers.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4939 To amend the Internal Revenue Code of 1954 to make permanent the exclusion of labor performed by certain alien farmworkers from Federal unemployment tax.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5217 To amend the Internal Revenue Code of 1954 to limit the maximum rate of interest charged on certain deferred payments of estate taxes and certain recapture taxes.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5434 To amend the Internal Revenue Code of 1954 to allow certain partnerships to continue to report income on the cash method.

H.R. 5554 To suspend for a three-year period the duty on the radio portion of certain clock

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5707 To permit the importation of furs that are the product of the People's Republic of China.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5865 To amend the Internal Revenue Code of 1954 to treat barter exchanges as third-party recordkeepers for purposes of the special procedures applicable to third-party summonses.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6358 To prevent retroactive recharacterization for tax purposes of certain binding lease contracts that include a terminal rental adjustment clause.

H.R. 6426 To amend the Internal Revenue Code of 1954 to allow nondeductible savings contributions to individual retirement accounts and individual retirement annuities.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 6975 To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.

BAFALIS, L. A. (Skip) of Florida—Continued

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

BAILEY, Don of Pennsylvania

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 468 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3158 To amend the Internal Revenue Code of 1954 to permit small research-oriented firms to reduce income taxes by an amount equal to ten per centum of eligible research and development expenditures.

H.R. 3159 To establish a ten per centum tax credit for investment in research and development for small businesses.

H.R. 3174 To amend the Internal Revenue Code of 1954 to make changes in the investment tax credit with respect to certain industries and to provide for the refundability of investment tax credit with respect to certain industries.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

BAILEY, Don of Pennsylvania—Continued

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3682 To improve productivity and promote capital investment in small business and for other purposes.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3751 To amend and revise provisions of the Internal Revenue Code of 1954 relating to the targeted jobs tax credit.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3753 To amend the Internal Revenue Code of 1954 to provide for the disposition of investment tax credits earned by basic American industries through transferability, refundability, and carryback and carryforward of earned and future investment tax credits, and to provide certain penalties when taxpayers transfer or receive refunds for such credits.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3767 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3890 To amend the Internal Revenue Code of 1954 to allow the investment tax credit for theatrical productions.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5086 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of coal excise taxes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5163 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5206 To amend the Internal Revenue Code of 1954 to repeal the minimum tax on corporations.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5378 To clarify that the Internal Revenue Code of 1954 does not provide tax benefits to organizations which discriminate on the basis of race or color.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5558 To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan repayment and interest requirements for States having a high unemployment rate.

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.

H.R. 5635 To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-service members, and for other purposes.

H.R. 5699 To amend the Internal Revenue Code of 1954 to clarify the provisions relating to exempt-interest dividends paid by regulated investment companies, and for other purposes.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

BAILEY, Don of Pennsylvania—Continued

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6340 To amend section 203(e)(1)(A) of the Federal-State Extended Unemployment Compensation Act of 1970 (as amended) with respect to the determination of the insured unemployment rate.

H.R. 6353 To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6624 To amend the Trade Act of 1974 to establish certain limitations with respect to the generalized system of preferences, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6684 To delay Treasury regulations on the debt-equity issue.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6795 To amend the Social Security Act with respect to the collection of administrative costs under the child support program for non-AFDC support enforcement, and to make technical amendments in provisions of law relating to that program and the social services and foster care programs.

H.R. 6893 To amend the Internal Revenue Code of 1954 to provide an extension of certain provisions relating to members of the Armed Forces missing in action.

H.R. 6939 To repeal certain amendments made by the Omnibus Budget Reconciliation Act of 1981 to the Federal-State Extended Unemployment Compensation Act of 1970.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7074 To amend section 151 of the Internal Revenue Code of 1954 to provide an additional exemption for disabled individuals who need assistance in the form of attendant care services or medical devices in order to be employed or whose disabilities are so severe that such assistance would not enable such individuals to be employed.

H.R. 7075 To amend the Internal Revenue Code of 1954 to provide a one- time exclusion of gain from the sale of a principal residence by a taxpayer who engages in such sale because he or a member of his family has become disabled, and for other purposes.

H.R. 7107 To amend the Tariff Schedules of the United States to establish an equal and equitable classification and duty rates for various cordage products of virtually identical characteristics.

H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

H.R. 7449 To amend the Internal Revenue Code of 1954 to allow a deduction for the expense of altering or improving the principal residence of a taxpayer to remove or mitigate the effect of any architectural or other feature which limits the mobility of the taxpayer or a member of his family because such taxpayer or family member is disabled.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 327 To protect the lobbying rights of veterans' organizations.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

BAILEY, Wendell of Missouri

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $300,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

BAILEY, Wendell of Missouri—Continued

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.
H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.
H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.
H.R. 2837 Relating to the tax treatment of certain transactions involving automobiles and trucks entered into before January 1, 1981.
H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.
H.R. 4428 Relating to the duty-free entry of certain scientific equipment imported for the use of the Ellis Fischel State Cancer Hospital, Columbia, Missouri.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.
H.R. 5343 To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

BARNARD, Doug, Jr. of Georgia

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

BARNARD, Doug, Jr. of Georgia—Continued

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 2968 To amend the Internal Revenue Code of 1954 to encourage savings by allowing individuals to elect a credit against income tax for interest and dividends received, by increasing the maximum deduction for contributions to individual retirement plans, and by allowing the employees to deduct voluntary contributions to employer retirement plans, and to provide for the payment of bonus interest with respect to investments in individual retirement plans which have been held for more than 7 years.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

BARNARD, Doug, Jr. of Georgia—Continued

H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5337 To increase incentives for savings in financial institutions.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

BARNARD, Doug, Jr. of Georgia—Continued

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

BARNES, Michael D. of Maryland

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1595 To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by hearing-impaired individuals.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.
H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.
H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3650 To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.
H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.
H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.
H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.
H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.
H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.
H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.
H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.
H.R. 4853 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments.
H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

BARNES, Michael D. of Maryland—Continued

H.R. 5322 To amend the Internal Revenue Code of 1954 to provide individuals an income tax credit of up to $750 of the cost of purchasing a new passenger automobile, an income tax credit of up to $5,000 for purchasing a new house, and an additional 10 percent investment tax credit for farm equipment.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

BEARD, Robin L. of Tennessee

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

BEARD, Robin L. of Tennessee—Continued

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 897 To amend the Internal Revenue Code of 1954 to exclude from gross income all dividends received by individuals from domestic corporations and to exclude from gross income interest on certain savings.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1308 To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least four years.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2489 To amend the Internal Revenue Code of 1954 relating to estate taxes to provide that the election to use the alternate valuation date may be made on a return that is filed late.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4340 To amend the Internal Revenue Code of 1954 to provide that amounts paid for health insurance will be allowed as a deduction without regard to the 3 percent limitation on the medical deduction, to allow a deduction for one-half of the social security tax on self-employment income and for certain life insurance premiums, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5345 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress.

BEARD, Robin L. of Tennessee—Continued

H.R. 5435 To eliminate the special Federal income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 5979 To amend the Internal Revenue Code of 1954 for the purpose of recovering Federal costs incurred in providing services, facilities and financial assistance to railroads, and to provide a new source of funding for the Railroad Retirement Fund.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.
H.R. 6689 To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed rural areas, and for other purposes.
H.R. 6698 To amend the Internal Revenue Code of 1954 to make funds available to the small business community.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6969 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to maintain current provisions (scheduled to be repealed) relating to the State trigger and to restore a former provision relating to the insured unemployment rate.
H.Res. 381 To authorize pension fund investments.
H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

BEDELL, Berkley of Iowa

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.
H.R. 1458 To amend the Internal Revenue Code of 1954 to encourage greater individual savings.
H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.
H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

BEDELL, Berkley of Iowa—Continued

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2384 To require the Secretary of the Army to establish a schedule of user charges to be paid by the owner or operator of any shallow-draft cargo vessel using any inland waterway of the United States, and for other purposes.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2861 To amend the Internal Revenue Code of 1954 to phase in over a 3-year period a $300 increase in the amount of interest and dividends each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3253 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the unemployment tax of certain services performed by students.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3327 To amend the Revenue Act of 1978 to provide that the inclusion in gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

BEDELL, Berkley of Iowa—Continued

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3710 To amend title II of the Social Security Act to set the contribution and benefit base at an amount not less than $60,000.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4571 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments, and for other purposes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's List of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax Fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 4962 To amend title II of the Social Security Act to provide that no benefits thereunder may be paid to convicted criminals who are inmates of penal institutions.

H.R. 4963 To amend title II of the Social Security Act and chapters 2 and 21 of the Internal Revenue Code of 1954 to provide that the hospital insurance program shall hereafter be financed from general revenues rather than through the imposition of payroll taxes as at present, reallocating the future proceeds of such taxes to the old-age, survivors, and disability insurance program in order to assure the actuarial soundness of that program.

H.R. 4964 To amend title II of the Social Security Act to provide that the automatic cost-of-living increases in benefits thereunder shall be based either on increases in the Consumer Price Index or on increases in wages, whichever (in any particular case) is lower.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfuly admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5323 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

11-054 O - 83 - 30

BEDELL, Berkley of Iowa—Continued

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5719 To amend the Internal Revenue Code of 1954 to impose an excise tax on certain acquisitions of business entities.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6476 Relating to the effective date of the change made by section 421 of the Economic Recovery Tax Act of 1981 in the definition of family members for purposes of the estate tax special valuation of farm, etc., real property.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6604 To discourage tax-motivated corporate acquisitions by eliminating certain tax benefits which may be derived through such acquisitions.

H.R. 6605 To amend the Internal Revenue Code of 1954 to discourage large corporate acquisitions and to encourage small business.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

BEILENSON, Anthony C. of California

H.R. 1687 To amend the Internal Revenue Code of 1954 to remove certain limitations on the estate tax marital deduction in certain cases.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2384 To require the Secretary of the Army to establish a schedule of user charges to be paid by the owner or operator of any shallow-draft cargo vessel using any inland waterway of the United States, and for other purposes.

BEILENSON, Anthony C. of California—Continued

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.
H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.
H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 3086 To amend the Internal Revenue Code to change certain accounting rules related to inventory, and for other purposes.
H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.
H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.
H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.
H.R. 4411 To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.
H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.
H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.
H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.
H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.
H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.
H.R. 5069 To impose an embargo on trade between Libya and the United States
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.
H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.
H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.
H.R. 6617 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981, to repeal the acceleration of the depreciation deductions which will occur in 1985, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.
H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

BENEDICT, Cleve of West Virginia

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

BENEDICT, Cleve of West Virginia—Continued

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.

H.R. 2981 To repeal section 3402(q) of the Internal Revenue Code of 1954 which requires for income tax purposes, amounts to be withheld from certain gambling winnings.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5435 To eliminate the special Federal income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 381 To authorize pension fund investments.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

BENJAMIN, Adam, Jr. of Indiana

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

BENJAMIN, Adam, Jr. of Indiana—Continued

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 544 Seeking actions to restore free and fair trade relationships in the field of aviation.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

BENNETT, Charles E. of Florida

H.R. 123 To amend title XVI of the Social Security Act to provide that an alien may not qualify for supplemental security income benefits unless he not only is a permanent resident of the United States but has also continuously resided in the United States for at least five years.

H.R. 124 To amend the Internal Revenue Code of 1954 to provide that the unified credit against the estate tax shall not be reduced by certain gifts made during 1976 which are includible in the gross estate of the decedent.

H.R. 125 To amend the Internal Revenue Code of 1954 to provide that no individual shall pay an income tax of less than 10 percent of his net income which exceeds $30,000 for any taxable year.

H.R. 126 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

BENNETT, Charles E. of Florida—Continued

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1502 To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 4210 To allow continuation of the minimum social security benefit.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6004 To amend the Internal Revenue Code of 1954 to provide that no individual or corporation shall pay an income tax of less than 10 percent of net income which exceeds $50,000 for any taxable year.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7306 To amend the Internal Revenue Code of 1954 to deny the benefits of the accelerated cost recovery system to any business which does not expand its employment.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

BEREUTER, Douglas K. of Nebraska

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 349 To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 858 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2390 To amend the Internal Revenue Code of 1954 to allow each individual to exclude $1,000 of interest on savings.

H.R. 2481 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

BEREUTER, Douglas K. of Nebraska—Continued

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3299 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that benefits which are received under cafeteria plans and which are not subject to income tax shall not be subject to social security taxes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3783 To amend the Internal Revenue Code to reform estate and gift taxes.

H.R. 3784 To amend the Internal Revenue Code of 1954 to promote equity of taxation.

H.R. 3785 To amend the Internal Revenue Code of 1954 to promote individual savings.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3985 To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

H.R. 3986 To amend the Internal Revenue Code of 1954 to provide that the interest on certain obligations issued to finance the acquisition or rehabilitation of railroad facilities shall be exempt from Federal income tax.

H.R. 3987 To amend the Internal Revenue Code of 1954 to encourage the rehabilitation of railroad track.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5323 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6131 To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane- containing gas for fuel electricity produced by anaerobic digestion from nonfossil waste materials.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7194 To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

BETHUNE, Ed of Arkansas

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

BETHUNE, Ed of Arkansas—Continued

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1017 To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5925 To amend the Federal Financing Bank Act of 1973 to require the receipts and disbursements of the Federal Financing Bank to be included in the totals of the budget of the United States Government, to assign the impact of such inclusion to certain Federal agencies, and to limit certain financing of Federal agencies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

BEVILL, Tom of Alabama

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2317 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

BEVILL, Tom of Alabama—Continued

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5331 To amend the Internal Revenue Code of 1954 to terminate the provision added by the Economic Recovery Tax Act of 1981 which permits the transfer of tax benefits through leases.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7000 To provide for the protection of individuals against catastrophic medical expenses by providing for a catastrophic automatic protection plan and certification of qualified health plans offered by employers, and for other purposes.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

BIAGGI, Mario of New York

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 136 To amend the Social Security Act to provide that the Federal Government will gradually take over the local share of welfare and medicaid costs and for other purposes.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

BIAGGI, Mario of New York—Continued

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1691 To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1951 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $5,000 of retirement income received by a taxpayer under a public retirement system or any other system of the taxpayer is at least 65 years of age.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 3049 To increase the interest exemption to $1,000 in the case of taxpayers who are not elderly, to exclude from gross income all interest in the case of taxpayers who are elderly, to make permanent the exemption of certain interest income from tax, and for other purposes.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3570 To amend title IV of the Social Security Act to provide for a demonstration program to test the States' ability to develop functional alternatives to the current work requirements of the aid to families with dependent children.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4003 To amend title II of the Social Security Act to provide for the establishment of appropriate accounting procedures to deal with social security benefit checks which are not negotiated within 36 months.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4236 To amend the Internal Revenue Code of 1954 and for other purposes.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4749 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4754 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

BIAGGI, Mario of New York—Continued

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.
H.R. 5436 To amend title II of the Social Security Act to restore minimum benefits for future beneficiaries.
H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.
H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.
H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5637 To amend the Internal Revenue Code of 1954 to exclude $2,000 from the gross income of auxiliary policemen and volunteer firemen.
H.R. 5803 To amend the Internal Revenue Code of 1954 to impose a tax on bullets capable of penetrating body armor.
H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.
H.R. 6301 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.
H.R. 6341 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.
H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.
H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.R. 6589 To amend title XVIII of the Social Security Act to exclude medicare reimbursement for costs of anti-union organizing activities.
H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.R. 7121 To amend the Internal Revenue Code of 1954 to permit certain cooperative housing corporations to replace conventional financing with tax-exempt financing.
H.R. 7307 To amend the Internal Revenue Code of 1954 to permit certain cooperative housing corporations to replace conventional financing with tax-exempt financing.
H.R. 7348 To amend the Social Security Act to include Fridays among the days on which social security and SSI benefit checks may not be delivered, so as to assure (without postponing the delivery date) that the recipient of any such check will have a reasonable opportunity to cash or deposit it without delay.
H.R. 7429 To amend title IV of the Social Security Act to provide that information concerning an applicant for or recipient of aid to families with dependent children must be made available (by the applicable State agency) to any Federal, State, or local law enforcement authority who requests such information for use in a felony investigation or prosecution.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.
H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.
H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

BINGHAM, Jonathan B. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

BINGHAM, Jonathan B. of New York—Continued

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 139 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1595 To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by hearing-impaired individuals.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3486 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 3487 To provide that all petroleum imported into the United States after September 1, 1981, shall not be available for purchase other than by the Government of the United States.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4599 To amend the Internal Revenue Code of 1954 to reduce the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.

H.R. 4621 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for qualifying security devices.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

BINGHAM, Jonathan B. of New York—Continued

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 5125 To provide for the final settlement of certain claims against Czechoslovakia, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

BLANCHARD, James J. of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 151 To provide for reimbursement to States experiencing high rates of insured unemployment, to reimburse States for the costs of providing certain extended benefits paid before 1981, and to cancel certain advances made to the Federal extended unemployment compensation account.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2478 To establish quantitative limitations on the importation of automobiles and to impose restrictions on the domestic sale of automobiles.

H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3051 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide mandatory social security coverage for all Members of Congress and other employees in the legislative branch, and for all new employees of the United States (and its instrumentalities) outside of the legislative branch.

H.R. 3052 To amend title XVI of the Social Security Act to provide for a more complete exchange of information between the Secretary of Health and Human Services and the Immigration and Naturalization Service with respect to all aliens who are applicants for or recipients of supplemental security income benefits, and to amend section 212 of the Immigration and Nationality Act to provide for the exclusion from the United States of aliens who are determined by the Attorney General to be likely to receive such benefits within six months of their entry.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5234 To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.

H.R. 5356 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5558 To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan repayment and interest requirements for States having a high unemployment rate.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

BLANCHARD, James J. of Michigan—Continued

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

BLILEY, Thomas J., Jr. of Virginia

H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1323 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2880 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the National Trigger for Extended Compensation, change the State Trigger, provide for a qualifying requirement, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5525 To repeal the income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7184 To repeal the increase in the excise tax on cigarettes.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

BOGGS, Lindy (Mrs. Hale) of Louisiana

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

BOGGS, Lindy (Mrs. Hale) of Louisiana—Continued

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 767 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for individuals who perform voluntary services for certain public service organizations.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2086 To suspend for 3 years the duty on ground or otherwise prepared chicory roots.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4148 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

BOLAND, Edward P. of Massachusetts

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

BOLAND, Edward P. of Massachusetts—Continued

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.
H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

BOLLING, Richard of Missouri

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.
H.R. 4331 To amend the Omnibus Reconciliation Act of 1981 to restore minimum benefits under the Social Security Act.

BONER, William Hill of Tennessee

H.R. 427 To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation with respect to the credit for the elderly, to increase the amount of such credit, and for other purposes.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2248 To amend the Internal Revenue Code of 1954 to allow a deduction as an expense for certain amounts of depreciable business assets.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.
H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.
H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4472 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investment of those funds.
H.R. 4561 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 5962 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

BONIOR, David E. of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

11-054 O - 83 - 31

BONIOR, David E. of Michigan—Continued

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 364 To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of a certain portion of amounts received as annuities, pensions, or other retirement benefits by individuals who have attained age 65.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1595 To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by hearing-impaired individuals.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

BONIOR, David E. of Michigan—Continued

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

BONKER, Don of Washington

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction for taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 851 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in certain savings institutions.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establisning penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

BONKER, Don of Washington—Continued

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

BOUQUARD, Marilyn Lloyd of Tennessee

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

BOUQUARD, Marilyn Lloyd of Tennessee—Continued

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1396 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2094 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $5,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 2095 To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

H.R. 2096 To assure that an individual or family whose income is increased by reason of a general increase in monthly social security benefits will not, because of such general increase, suffer a loss of or reduction in the benefits the individual or family has been receiving under certain Federal or federally assisted programs.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2968 To amend the Internal Revenue Code of 1954 to encourage savings by allowing individuals to elect a credit against income tax for interest and dividends received, by increasing the maximum deduction for contributions to individual retirement plans, and by allowing the employees to deduct voluntary contributions to employer retirement plans, and to provide for the payment of bonus interest with respect to investments in individual retirement plans which have been held for more than 7 years.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3640 To eliminate the exemption for Congress or for the United States from the application of certain provisions of Federal law relating to social security, and for other purposes.

H.R. 3871 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

BOUQUARD, Marilyn Lloyd of Tennessee—Continued

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.
H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5146 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the new jobs credit of youths participating in certain education programs.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.
H.R. 5331 To amend the Internal Revenue Code of 1954 to terminate the provision added by the Economic Recovery Tax Act of 1981 which permits the transfer of tax benefits through leases.
H.R. 5336 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5387 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.
H.R. 5435 To eliminate the special Federal income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.
H.R. 5596 To provide for fairness and equity in international trade.
H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.
H.R. 5615 To repeal the tax on generation-shipping transfers.
H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.
H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.
H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.
H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.
H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.Res. 211 To lower and stabilize interest rates.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

BOWEN, David R. of Mississippi

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5028 To amend the Internal Revenue Code of 1954 to exempt from taxation the pay received by members of the National Guard or of Reserve components of the Armed Forces to the extent that such pay does not exceed $5,000.
H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.
H.R. 5276 To provide assistance for transportation improvement projects.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5385 To amend the Internal Revenue Code of 1954 to repeal the tax benefits enacted during 1981 which provided a special deduction for Members of Congress with respect to their living expenses.
H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.
H.R. 6684 To delay Treasury regulations on the debt-equity issue.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

BREAUX, John B. of Louisiana

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

BREAUX, John B. of Louisiana—Continued

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.
H.R. 2491 To amend the Tariff Schedules of the United States to increase the rates of duty on shellfish.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3429 To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3668 To amend title VI of the Merchant Marine Act, 1936, in order to permit the establishment of capital construction funds for fishery facilities.
H.R. 3717 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.
H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.
H.R. 4236 To amend the Internal Revenue Code of 1954 and for other purposes.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.
H.R. 7225 To establish an exclusive economic zone adjacent to the territorial sea of the United States, to assert national rights therein, and for other purposes.

BRINKLEY, Jack of Georgia

H.R. 1009 To amend the Internal Revenue Code of 1954 to provide a trade or business deduction to firemen for meals which they eat while at their post of duty overnight.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.
H.R. 3211 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in certain savings institutions.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 5177 To permit persons who convey certain lands in Colorado to the United States for the expansion of the Fort Carson military installation to treat the conveyance of such lands as involuntary conversions for the purposes of section 1033 of the Internal Revenue Code of 1954.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.
H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.Res. 211 To lower and stabilize interest rates.
H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

BRODHEAD, William M. of Michigan

H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.
H.R. 143 To provide a program of emergency unemployment compensation.
H.R. 144 To amend the Internal Revenue Code of 1954 to encourage employment and the modernization of manufacturing plants by providing an additional investment credit for machinery placed in service in existing manufacturing plants or in nearby plants.
H.R. 145 To amend title XVI of the Social Security Act with respect to the negotiability of supplemental security income checks, and for other purposes.
H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.
H.R. 147 To amend the Internal Revenue Code of 1954 to make the investment tax credit for motor vehicle manufacturing property refundable.
H.R. 148 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.
H.R. 149 To amend the Internal Revenue Code of 1954 to make certain changes in the provisions which increase the Federal unemployment tax in States which have outstanding Federal loans.
H.R. 150 To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, with the new method of financing being gradually phased in over a 3-year period, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.

BRODHEAD, William M. of Michigan—Continued

H.R. 151 To provide for reimbursement to States experiencing high rates of insured unemployment, to reimburse States for the costs of providing certain extended benefits paid before 1981, and to cancel certain advances made to the Federal extended unemployment compensation account.

H.R. 152 To provide medicare coverage for orthopedic shoes or other supportive devices prescribed by a physician for correction or treatment of abnormalities of the feet or legs which cause serious detrimental medical effects.

H.R. 153 To amend title XVIII of the Social Security Act to include dental care, eye care, and hearing aids among the items and services for which payment may be made under the supplementary medical insurance program.

H.R. 186 To amend the Internal Revenue Code of 1954 to disallow deductions from gross income for salary paid to aliens illegally employed in the United States.

H.R. 364 To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of a certain portion of amounts received as annuities, pensions, or other retirement benefits by individuals who have attained age 65.

H.R. 1011 To amend title XVI of the Social Security Act to increase from $25 to $50 a month the amount of the personal allowance which is presently provided for eligible individuals and eligible spouses who are in medical institutions, with subsequent annual increases in the amount of such allowance to reflect changes in the cost of living.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1487 To amend the Internal Revenue Code of 1954 to provide that certain trusts may be shareholders of subchapter S corporations.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1821 To amend the Internal Revenue Code of 1954 to provide that sales of nonproductive assets will not be eligible for capital gains treatment.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2386 To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.

H.R. 2395 To make the tax deduction for repayment of certain unemployment compensation benefits which is applicable to taxable years beginning after December 28, 1980, applicable to taxable years ending after April 2, 1975.

H.R. 2436 To extend duty-free treatment to imports of chipper knife steel.

H.R. 2485 To extend duty-free treatment to imports of chipper knife steel.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3810 To amend the Internal Revenue Code of 1954 to provide that a fire or rescue vehicle and a chassis sold for conversion into a fire or rescue vehicle, an ambulance, hearse or combination ambulance-hearse will be exempt from the excise tax on trucks.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3967 To amend the Internal Revenue Code of 1954 to allow individuals to take into account business deductions in the calculation of withholding allowances.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4042 To amend the Internal Revenue Code of 1954 to allow manufacturers to purchase articles tax-free for use as service or repair parts.

BRODHEAD, William M. of Michigan—Continued

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4408 To amend the Energy Tax Act of 1978 to allow certain additional refunds relating to the repeal of the excise tax on buses.

H.R. 4452 To amend the Internal Revenue Code of 1954 to exempt from the manufacturer excise tax parts or accessories for light-duty trucks, and to allow manufacturers of a taxable truck body or chassis to combine it with certain taxable parts or accessories without incurring additional tax by reason of the combination.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4473 To amend the Internal Revenue Code of 1954 to permit the rollover to individual retirement plans of certain partial distributions received by employees.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5378 To clarify that the Internal Revenue Code of 1954 does not provide tax benefits to organizations which discriminate on the basis of race or color.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5558 To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan repayment and interest requirements for States having a high unemployment rate.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5808 To amend the Internal Revenue Code of 1954 to provide that certain elderly individuals will not be required to make payments of estimated tax.

H.R. 5838 To remove the column 1 rate of duty and fix the column 2 rate of duty on certain small toy and novelty items.

H.R. 5861 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain campaign committees.

H.R. 5865 To amend the Internal Revenue Code of 1954 to treat barter exchanges as third-party recordkeepers for purposes of the special procedures applicable to third-party summonses.

H.R. 6169 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain real property under the accelerated cost recovery system.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6353 To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

BROOKS, Jack of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

BROOKS, Jack of Texas—Continued

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3639 To amend section 218 of the Social Security Act to provide that the termination by a State of social security coverage for State or local employees within any coverage group (otherwise than as part of the complete termination of the State's agreement under that section) shall not apply with respect to the members of such group who desire to continue their social security coverage under the agreement.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6606 To amend the Internal Revenue Code of 1954 to prohibit certain suits against employers complying with withholding notices, to increase the penalties for filing false withholding statements, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

BROOMFIELD, William S. of Michigan

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 154 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 155 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest and dividends on deposits in savings institutions.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5405 To provide property tax relief to low-income elderly homeowners through direct reimbursements.

H.R. 5406 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by domestic automobile companies.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

BROOMFIELD, William S. of Michigan—Continued

H.R. 6437 To amend the Internal Revenue Code of 1954 to allow individuals a refundable income tax credit for expenditures to remove formaldehyde foam insulation from their homes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

BROWN, Clarence J. of Ohio

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 707 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 708 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and for other purposes.

H.R. 709 To amend the Internal Revenue Code of 1954 to provide that the amount of depreciation deduction with respect to any property for a taxable year shall be an amount selected by the taxpayer.

H.R. 710 To amend the Internal Revenue Code of 1954 to provide a simplified cost recovery system for recovery property.

H.R. 711 To amend the Internal Revenue Code of 1954 to provide that taxpayers may elect a twelve-month amortization period (in lieu of the sixty-month period) for any certified pollution control facility.

H.R. 712 To amend the Internal Revenue Code of 1954 to provide for the indexing of certain assets for purposes of determining gain or loss.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 3138 To amend the Internal Revenue Code of 1954 to increase the amount of the annual exclusion from taxable gifts to compensate for inflation since the enactment of such exemption and to provide an automatic increase in such amounts to compensate for future inflation.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3754 To amend the Internal Revenue Code of 1954 to provide a 50- percent maximum tax rate on taxable income.

BROWN, Clarence J. of Ohio—Continued

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

BROWN, George E. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

BROWN, George E. of California—Continued

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.
H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

BROWN, Hank of Colorado

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 3282 To provide for permanent tax rate reductions for individuals.
H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.
H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 5177 To permit persons who convey certain lands in Colorado to the United States for the expansion of the Fort Carson military installation to treat the conveyance of such lands as involuntary conversions for the purposes of section 1033 of the Internal Revenue Code of 1954.
H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.
H.R. 5403 To amend the Internal Revenue Code of 1954 to assist in lessening the impact on communities of rapid growth resulting from energy or resource development, and for other purposes.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

BROWN, Hank of Colorado—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7206 To amend the Internal Revenue Code of 1954 to provide additional incentives to taxpayers to provide home care for dependents who have attained age 60 or are incapable of caring for themselves.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

BROYHILL, James T. of North Carolina

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3224 To consolidate Federal assistance to States for health services, to provide greater flexibility to States in administering health services programs, and for other purposes.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3723 To amend provisions of law concerned with health professions personnel, and for other purposes.

H.R. 3725 To provide a ceiling on Federal expenditures for Medicaid, to increase States' flexibility to determine the scope of their Medicaid programs, to make other amendments to the Medicare and Medicaid programs, and for other purposes.

H.R. 4155 To suspend for four years the duty on double-head latch needles.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5746 To apply duty-free treatment to hosiery knitting machines.

H.R. 5839 To apply duty-free treatment to hosiery knitting machines.

H.R. 5884 To apply duty-free treatment to machines specifically designed for stretch or heat-set texturing of continuous filament man-made fibers.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6877 To amend title XIX and part B of title XVIII of the Social Security Act to provide for budget reconciliation for fiscal years 1983, 1984, and 1985.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

BROYHILL, James T. of North Carolina—Continued

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

BURGENER, Clair W. of California

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 156 To amend the Immigration and Nationality Act to prevent the illegal entry and employment of aliens in the United States, to facilitate the admission of aliens for temporary employment, to regulate the issuance and use of social security account cards, and for other purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1699 To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

BURGENER, Clair W. of California—Continued

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2824 To amend the Internal Revenue Code of 1954 to increase to $750 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2861 To amend the Internal Revenue Code of 1954 to phase in over a 3-year period a $300 increase in the amount of interest and dividends each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

11-054 O - 83 - 32

BURGENER, Clair W. of California—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

BURTON, John L. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1244 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2100 To amend the Internal Revenue Code of 1954 to exclude from gross income a certain portion of amounts received under public retirement systems.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3756 To provide that no Treasury note which is issued for a term of more than 3 years shall bear interest at a rate which is greater than 8 percent per annum.

H.R. 3945 To provide benefits under part B of the medicare program with respect to acupuncture treatment in States which license or certify individuals who furnish such treatment.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 457 Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

BURTON, Phillip of Californic

H.R. 858 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3851 To provide benefits under part B of the medicare program with respect to acupuncture treatment in States which license or certify individuals who furnish such treatment.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 481 Expressing the sense of the House of Representatives with respect to proposals to reduce benefits or cost-of-living adjustments under Social Security and other federally administered retirement programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

BUTLER, M. Caldwell of Virginia

H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1692 To amend the Internal Revenue Code of 1954 to allow the deduction of certain expenses allocable to the use of a residence in providing music lessons.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

BUTLER, M. Caldwell of Virginia—Continued

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

BYRON, Beverly B. of Maryland

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 181 To amend the Internal Revenue Code of 1954 to provide that expenditures for woodburning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 3650 To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.

H.R. 3818 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax for amounts received as annuities, pensions, or other retirement benefits.

H.R. 3819 To amend the Internal Revenue Code of 1954 to allow a deduction of not more than $1,500 for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained the age of 65.

H.R. 3959 To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

BYRON, Beverly B. of Maryland—Continued

H.R. 7226 To amend the Internal Revenue Code of 1954 to permit the rollover of gain from the sale (under a farmland preservation program) of farmland development rights to any State or political subdivision thereof or to certain charitable organizations, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

CAMPBELL, Carroll A., Jr. of South Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 162 For the relief of certain hospitals and health-care facilities.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3306 To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

CAMPBELL, Carroll A., Jr. of South Carolina—Continued

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7181 To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

CARMAN, Gregory W. of New York

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3245 To provide mandatory social security coverage for Members of Congress and for the President and Vice President.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3678 To amend the Internal Revenue Code of 1954 to reduce to 6 months the holding period required for long-term capital gain treatment.

H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5624 To amend the Internal Revenue Code of 1954 to allow taxpayers a deduction for certain postsecondary tuition expenses.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6090 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for commuting expenses incurred on public mass transit.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7329 To amend title II of the Social Security Act to require the establishment of procedures to assure that benefit payments will not be made thereunder to deceased individuals.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

CARNEY, William of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

CARNEY, William of New York—Continued

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2581 To amend the Internal Revenue Code of 1954 to partially exclude interest earned in savings institutions from the gross income of certain taxpayers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

CHAPPELL, Bill, Jr. of Florida

H.R. 44 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 802 To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

CHAPPELL, Bill, Jr. of Florida—Continued

H.R. 803 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 805 To amend titles II and XVIII of the Soical Security Act to elimminate the requirement that an individual must have been entitled to disability benefits for at least 24 consecutive months in order for medicare on the basis of disability.

H.R. 806 To amend title XVIII of the Social Security Act to provide for the administrative and judical review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1222 To provide that revenues derived from the crude oil windfall profit tax shall be used to reduce the national debt.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1697 To amend the Internal Revenue Code of 1954 to exclude from gross income certain amounts received by members of certain firefighting and rescue units.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2981 To repeal section 3402(q) of the Internal Revenue Code of 1954 which requires for income tax purposes, amounts to be withheld from certain gambling winnings.

H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4244 To continue the minimum monthly insurance benefits under title II of the Social Security Act for individuals currently entitled to such benefits.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

CHAPPELL, Bill, Jr. of Florida—Continued

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

CHAPPIE, Eugene of California

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5364 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress and to decrease the amount of outside earned income a Member may accept.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

CHAPPIE, Eugene of California—Continued

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

CHENEY, Richard Bruce of Wyoming

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 2133 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

CHISHOLM, Shirley of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

CHISHOLM, Shirley of New York—Continued

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3911 To amend the Internal Revenue Code of 1954 to permit individuals to establish housing accounts in certain financial institutions and to provide that interest on such accounts will be exempt from taxation.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

CHISHOLM, Shirley of New York—Continued

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

CHISHOLM, Shirley of New York—Continued

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

CLAUSEN, Don H. of California

H.R. 165 To amend the Internal Revenue Code of 1954 to increase for taxable years beginning after December 31, 1980, the personal income tax exemptions of a taxpayer (including the exemption for a spouse, the exemptions for dependents, and the additional exemptions for old age and blindness).

H.R. 166 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 167 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2930 To provide for the improvement of the Nation's airport and airway system, for the modification of airport and airway user taxes, and for other purposes.

H.R. 2962 To provide for the recovery of capital and operation and maintenance costs assignable to commercial waterway transportation for certain United States Army Corps of Engineers inland waterway projects.

H.R. 3197 To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4182 To extend the airport development aid program through fiscal year 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4846 To provide for the recovery of capital and operation and maintenance costs assignable to commercial water transportation for certain United States Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5809 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6078 To provide for the recovery of certain capital and operation and maintenance expenditures assignable to commercial waterway transportation for certain Tennessee Valley Authority and Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances.

H.R. 6211 To authorize appropriations for construction of certain highways in accordance with title 23, United States Code, for highway safety, for mass transportation in urban and rural areas, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

CLAUSEN, Don H. of California—Continued

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

CLAY, William (Bill) of Missouri

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2861 To amend the Internal Revenue Code of 1954 to phase in over a 3-year period a $300 increase in the amount of interest and dividends each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

CLAY, William (Bill) of Missouri—Continued

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

CLINGER, William F., Jr. of Pennsylvania

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 2172 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5331 To amend the Internal Revenue Code of 1954 to terminate the provision added by the Economic Recovery Tax Act of 1981 which permits the transfer of tax benefits through leases.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

CLINGER, William F., Jr. of Pennsylvania—Continued

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.
H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.
H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.
H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

COATS, Dan of Indiana

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.
H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

COATS, Dan of Indiana—Continued

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6126 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 shall take effect 3 months sooner than scheduled under such Act, to encourage the production and sale of housing, and to increase exports.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6607 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.

H.R. 6608 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6917 To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to the conditions under which extended compensation is payable in any State.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

COELHO, Tony of California

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 464 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

11-054 O - 83 - 33

COELHO, Tony of California—Continued

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1127 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of land to the United States, any State, or certain tax-exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 1982 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first 3 years of the annuity.

H.R. 2248 To amend the Internal Revenue Code of 1954 to allow a deduction as an expense for certain amounts of depreciable business assets.

H.R. 2257 To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3104 To amend the Internal Revenue Code of 1954 to provide that agricultural labor which is subject to FICA tax withholding shall also be subject to withholding for income tax purposes.

H.R. 3272 To amend the Internal Revenue Code of 1954 with respect to the treatment of gains from dispositions of patents or similar property for purposes of applying the limitation on the foreign tax credit.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

COELHO, Tony of California—Continued

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3927 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for increases in energy research and development expenditures.

H.R. 3960 To amend the Internal Revenue Code of 1954 to provide that gross income does not include certain amounts of interest accrued by individuals on savings certificates which bear a rate of interest at least equal to the rate of inflation and which are held for at least 3 years.

H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4577 To amend Public Law 97-34.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5230 To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5981 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6072 Directing the President to take certain actions with respect to any country that does not provide the same trade concessions with respect to United States agricultural products or byproducts as the United States provides to agricultural products or byproducts of that country, and for other purposes.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6488 To amend the Congressional Budget Act of 1974 and the Budget and Accounting Act, 1921, to direct the Federal Reserve Board to increase the money stock at an annual rate not to exceed the historic growth rate of the real gross national product, to bring the activities of the Federal Finance Bank and other off-budget entities within the unified budget, to eliminate budget deficits, to limit the levels of total budget outlays, and to allow for the gradual elimination of the public debt.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

COELHO, Tony of California—Continued

H.R. 7425 To increase temporarily the duty on certain wool that is the product of Argentina or Uruguay.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.
H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.
H.J.Res. 587 To repeal provisions of law which require withholding on interest and dividends.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

COLEMAN, E. Thomas of Missouri

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2982 To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.
H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.
H.R. 4334 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.
H.R. 4752 To amend the Internal Revenue Code of 1954 to allow a deduction for amounts contributed to individual housing accounts, and for other purposes.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

COLLINS, Cardiss of Illinois

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 727 To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for certain elderly individuals whose spouses have died.
H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.
H.R. 730 To provide payment for dental services under part B of the medicare program.
H.R. 731 To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine Papanicolaou tests for the diagnosis of uterine cancer.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

COLLINS, Cardiss of Illinois—Continued

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4173 To amend the Internal Revenue Code of 1954 to impose an additional tax on handguns, to establish a program for the compensation of victims of handgun crimes, and to use the proceeds of such additional tax to fund victim compensation under such program.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5331 To amend the Internal Revenue Code of 1954 to terminate the provision added by the Economic Recovery Tax Act of 1981 which permits the transfer of tax benefits through leases.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

COLLINS, Cardiss of Illinois—Continued

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7404 To provide for the establishment and operation of a national lottery to assist in financing the old-age, survivors, and disability insurance program.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

COLLINS, James M. of Texas

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 737 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 738 To amend the Internal Revenue Code of 1954 and certain other provisions of law to provide for automatic cost-of-living adjustments in the income tax rates, the amount of the standard, personal exemption, and depreciation deductions, and the rate of interest payable on certain obligations of the United States.

H.R. 739 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 740 To provide that Federal taxes may not be increased during a four-year period.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

COLLINS, James M. of Texas—Continued

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 920 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1014 To provide that Federal taxes may not be increased during a 4-year period.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1244 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 1245 To amend title II of the Social Security Act to repeal (with respect to individuals who have not yet attained age sixty-five) the provisions which presently provide higher old-age insurance benefits for individuals who delay their retirement.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1363 To amend the Internal Revenue Code of 1954 to exempt incremental tertiary oil from the crude oil windfall profit tax.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1701 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax the first 1,000 barrels a day of crude oil production of independent producers and royalty holders.

H.R. 1702 To remove rate inequities for married persons where both are employed.

H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1804 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2165 To amend the Internal Revenue Code of 1954 to provide that certain arrangements shall not be treated as a generation- skipping trust equivalent for purposes of the tax on generation-skipping transfers.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.

H.R. 2824 To amend the Internal Revenue Code of 1954 to increase to $750 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

COLLINS, James M. of Texas—Continued

H.R. 2861 To amend the Internal Revenue Code of 1954 to phase in over a 3-year period a $300 increase in the amount of interest and dividends each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3248 To amend the Internal Revenue Code of 1954 to exempt newly discovered oil from the windfall profit tax.

H.R. 3249 To amend the Internal Revenue Code of 1954 to provide that intangible drilling and development costs will not be treated as an item of tax preference for purposes of the minimum tax.

H.R. 3250 To amend the Internal Revenue Code of 1954 to provide that the rate used in computing percentage depletion for oil and natural gas will continue to be 22 percent.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3521 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4322 To amend the Internal Revenue Code of 1954 to provide that the credit for producing natural gas from a nonconventional source shall apply only to natural gas sold at a lawful price which is neither an uncontrolled price nor an incentive price.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4753 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 6053 To amend the Internal Revenue Code of 1954 to provide certain tax incentives for small businesses.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

CONABLE, Barber B., Jr. of New York

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 990 To amend and revise provisions of the Internal Revenue Code of 1954 relating to nonprofit organizations, and for other purposes.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1016 To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

H.R. 1017 To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

CONABLE, Barber B., Jr. of New York—Continued

H.R. 1018 To amend titles II and XVIII of the Social Security Act and chapters 2 and 21 of the Internal Revenue Code of 1954 to restore the long-range soundness of the old-age, survivors, and disability insurance system, to eliminate increases in the earnings base for 1981-1982 (leaving such base subject to annual adjustment after 1982 as under prior law), to provide mandatory social security coverage for Federal employees, to establish a working spouse's benefit, to make appropriate adjustments in social security tax rates (generally lowering the OASDI-HI rate through this century) and in Disability Insurance Trust Fund allocations, and to provide for partial financing of the hospital insurance program from general revenues.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1553 To provide for a temporary increase in the public debt limit.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2173 To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2583 To amend the Internal Revenue Code of 1954 to provide transitional rules for estate and gift tax treatment of disclaimers of property interests created by transfers before November 15, 1958.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2815 To amend the Internal Revenue Code of 1954 to allow certain employees covered by employer retirement plans a deduction for contributions to such plans or to individual retirement plans.

H.R. 2880 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to eliminate the National Trigger for Extended Compensation, change the State Trigger, provide for a qualifying requirement, and for other purposes.

H.R. 2922 To amend the Trade Act of 1974 to provide for changes in adjustment assistance for workers and for other purposes.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3055 To amend the Internal Revenue Code of 1954 to provide that meals furnished by employers to employees which are excluded from income shall not be subject to employment taxes.

H.R. 3056 To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3457 To amend title II of the Social Security Act, and related provisions of that Act to improve the program of Old-Age, Survivors, and Disability Insurance, and for other purposes.

H.R. 3488 To amend a provision of the Internal Revenue Code dealing with involuntary conversions of broadcast property.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3849 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

H.R. 3850 To make expenditure reductions in accordance with the budget reconciliation process.

H.R. 3873 To amend the Internal Revenue Code of 1954 with respect to the time for payment of gift taxes.

H.R. 3874 To exempt from duty certain aircraft components and materials installed in aircraft previously exported from the United States where the aircraft is returned without having been advanced in value or improved in condition while abroad.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4260 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers, acceleration of capital cost recovery of investment in plant, equipment, and real property, and incentives for savings, and for other purposes.

H.R. 4334 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4618 To amend the Internal Revenue Code of 1954 to repeal the 30 per centum withholding tax on interest received by foreigners on certain portfolio investments.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4800 To reinstate certain taxes imposed on aviation, and for other purposes.

H.R. 4844 To amend the Tariff Schedules of the United States to permit the duty-free entry of materials certified by the National Aeronautics and Space Administration as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launches, and for other purposes.

H.R. 4979 To amend the Internal Revenue Code of 1954 to provide that a dividend paid by a corporation directly to certain charitable organizations at the direction of a shareholder shall be treated as a charitable contribution of the corporation, and to exclude such dividend from the income of such shareholder.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5013 To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.

CONABLE, Barber B., Jr. of New York—Continued

H.R. 5017 To amend the Internal Revenue Code of 1954 to provide an additional 3 years to amend governing instruments to meet the requirements for gifts of split interests to charity, and for other purposes.

H.R. 5053 To amend the Internal Revenue Code of 1954 to clarify the provisions relating to exempt-interest dividends paid by regulated investment companies.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5164 To amend the Internal Revenue Code of 1954 to provide that certain museums will not be treated as private foundations.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5206 To amend the Internal Revenue Code of 1954 to repeal the minimum tax on corporations.

H.R. 5313 To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies.

H.R. 5548 To amend the Internal Revenue Code of 1954 to eliminate double taxation of earnings and profits of certain foreign corporations.

H.R. 5587 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of capital assets when the proceeds are reinvested in securities issued by domestic corporations.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5829 To amend the Internal Revenue Code of 1954 to improve taxpayer compliance, and for other purposes.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6055 To revise subchapter S of the Internal Revenue Code of 1954 (relating to small business corporations).

H.R. 6131 To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane- containing gas for fuel electricity produced by anaerobic digestion from nonfossil waste materials.

H.R. 6145 To amend title XVIII of the Social Security Act to establish a program of long-term care services within the medicare program, to provide for the creation of community long- term care centers and State long-term care agencies as part of a new administrative structure for the organization and delivery of long-term care services, to provide a significant role for persons eligible for long- term care benefits in the administration of the program, and for other purposes.

H.R. 6215 To amend the Internal Revenue Code of 1954 to allow certain profit sharing plan contributions to be made on behalf of individuals who are permanently and totally disabled.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6395 To amend the Internal Revenue Code of 1954 to provide that the tax treatment of partnership items shall be determined at the partnership level.

H.R. 6414 To amend the Internal Revenue Code of 1954 with respect to the application of the investment tax credit at risk rules in the case of certain subchapter S corporations.

H.R. 6426 To amend the Internal Revenue Code of 1954 to allow nondeductible savings contributions to individual retirement accounts and individual retirement annuities.

H.R. 6475 To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6578 To amend the Internal Revenue Code of 1954 to clarify the exclusion from income for the value of lodging located in the proximity of an educational institution and furnished by such institution to its employees.

H.R. 6692 To amend the Internal Revenue Code of 1954 to extend tax-exempt status to organizations providing dependent care for the purpose of enabling individuals to be gainfully employed.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7368 To provide revenue for repair and rehabilitation of the Nation's highways and for mass transit capital expenditures, and for other purposes.

H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

CONTE, Silvio W, of Massachusetts

H.R. 181 To amend the Internal Revenue Code of 1954 to provide that expenditures for woodburning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1299 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

CONTE, Silvio W, of Massachusetts—Continued

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2816 To amend the Internal Revenue Code of 1954 to provide tax relief for that portion of the cost of electricity used for residential purposes which is attributable to costs incurred by the utility for residual fuel oil.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4494 To apply duty-free treatment to Fourdrinier wires suitable for use in capacitor papermaking machines.

H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6390 To provide the past expenditures for urea-formaldehyde foam insulation shall not be taken into account in computing the dollar limitation under the Federal residential energy tax credit and to allow a medical expense deduction from income tax for the removal of urea-formaldehyde foam insulation.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7393 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 70.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 467 Expressing the sense of the House of Representatives that the Secretary of the Treasury should increase the standard mileage rate which is used in computing the tax deduction for use of an automobile for charitable purposes.

H.J.Res. 325 Making continuing appropriations for the fiscal year 1982, and for other purposes.

CONTE, Silvio W, of Massachusetts—Continued

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 192 To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.
H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

CONYERS, John, Jr. of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.
H.R. 151 To provide for reimbursement to States experiencing high rates of insured unemployment, to reimburse States for the costs of providing certain extended benefits paid before 1981, and to cancel certain advances made to the Federal extended unemployment compensation account.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.
H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.
H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.
H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.
H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.
H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).
H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.
H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.
H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.
H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.
H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.
H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.
H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.
H.R. 2317 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.
H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.
H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.
H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.
H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.
H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.
H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

CONYERS, John, Jr. of Michigan—Continued

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3327 To amend the Revenue Act of 1978 to provide that the inclusion in gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4262 To amend the Internal Revenue Code of 1954 to encourage economic growth and improve fairness through reductions in individual income tax rates, reform of the treatment of depreciable property, incentives for small business, and for other purposes.

H.R. 4323 To amend the Internal Revenue Code of 1954 to encourage economic growth and improve fairness through reductions in individual income tax rates, reform of the treatment of depreciable property, incentives for small businesses, and for other purposes.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4571 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments, and for other purposes.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5791 To provide States and local governments administering the title XX social services program, the low-income energy assistance program, and the aid to families with dependent children program with adequate funding and program flexibility to accomplish the objectives of these programs.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

CONYERS, John, Jr. of Michigan—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

CORCORAN, Tom of Illinois

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 467 To amend the Internal Revenue Code of 1954 to provide an additional income tax exemption where a taxpayer, his spouse, or any dependent of the taxpayer is handicapped.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2361 To amend the Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household for certain individuals who are related to the taxpayer and have attained the age of 65.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

CORCORAN, Tom of Illinois—Continued

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2567 Relating to the treatment of certain rentals of farm and business real property for purposes of section 2032A of the Internal Revenue Code of 1954.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4796 To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5343 To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

CORCORAN, Tom of Illinois—Continued

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5626 To amend the Internal Revenue Code of 1954 to repeal the provision in the credit for energy conservation expenditures which limits the credit to dwelling units completed before April 20, 1977.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 7043 To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

CORRADA, Baltasar of Puerto Rico

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 908 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

H.R. 940 To amend title XVI of the Social Security Act to eliminate the benefit reduction presently applicable to individuals receiving support and maintenance from families with whom they are living, to continue supplemental security income payments for three months when a beneficiary is institutionalized, to provide for the monitoring of the supplemental security income trial work period provisions, and to make it clear that supplemental security income benefits (for up to three months) may be paid on the basis of presumptive mental (as well as physical) disability.

H.R. 941 To amend title XX of the Social Security Act to increase Federal payments to States for services which will assist in removing people from institutions, including the provision of alternative housing, sheltered employment, and similar services.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1368 To amend the Social Security Act to provide that Federal assistance to Puerto Rico, the Virgin Islands, and Guam under the aid to families with dependent children, child welfare, and social services programs shall be furnished on the same basis (under the same formula and without specific dollar ceilings) as in the case of other States, and to amend section 228 of such Act to extend to Puerto Rico, the Virgin Islands, and Guam the program of special benefits at age seventy-two for certain uninsured individuals.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

CORRADA, Baltasar of Puerto Rico—Continued

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4379 To amend title II of the Social Security Act to provide for the continuation of the statutory minimum benefits under such title in certain cases in which benefits under the supplemental security income program under title XVI of such Act are not generally available to individuals who formerly received such minimum benefits.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4754 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

11-054 O - 83 - 34

CORRADA, Baltasar of Puerto Rico—Continued

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

COTTER, William R. of Connecticut

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 821 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.

H.R. 2101 To amend title XVIII of the Social Security Act with respect to determining the amount of payment for certain drugs under the medicare program.

H.R. 2253 To authorize social security coverage, under the agreement entered into with the State of Connecticut pursuant to section 218 of the Social Security Act, for certain employees of the city of Hartford who are not members of such city's municipal retirement plan, and to validate the past coverage of such employees in cases where wage reports were duly filed and the prescribed equivalent of social security taxes was duly paid.

COTTER, William R. of Connecticut—Continued

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.
H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.
H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.
H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

COUGHLIN, Lawrence of Pennsylvania

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.
H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 3282 To provide for permanent tax rate reductions for individuals.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6085 To provide a program of Federal supplemental unemployment compensation.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

COURTER, James A. of New Jersey

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

COURTER, James A. of New Jersey—Continued

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

COURTER, James A. of New Jersey—Continued

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.
H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.
H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

COYNE, James K. of Pennsylvania

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.
H.R. 646 To amend the Internal Revenue Code of 1954 to provide for individual supplemental retirement savings.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.
H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.
H.R. 1458 To amend the Internal Revenue Code of 1954 to encourage greater individual savings.
H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.
H.R. 1699 To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.
H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.
H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

COYNE, James K. of Pennsylvania—Continued

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.
H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.
H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.
H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.
H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".
H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.
H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.
H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.
H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3181 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.
H.R. 3282 To provide for permanent tax rate reductions for individuals.
H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3523 To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an education savings account.
H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.
H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.
H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.
H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.
H.R. 4640 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.
H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.
H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.
H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.
H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

COYNE, James K. of Pennsylvania—Continued

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5364 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress and to decrease the amount of outside earned income a Member may accept.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6025 To provide a program of Federal supplemental unemployment compensation.

H.R. 6126 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 shall take effect 3 months sooner than scheduled under such Act, to encourage the production and sale of housing, and to increase exports.

H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6504 To increase the tariff on injection and compression molds made in Canada in order to offset the subsidy provided with respect to such articles by the Canadian Government.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 262 Requesting the President to submit to the Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 381 To authorize pension fund investments.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

COYNE, William J. of Pennsylvania

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.
H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.
H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.
H.R. 5589 To amend the Internal Revenue Code of 1954 to repeal the provision which permits Members of Congress to deduct living expenses without substantiation, and for other purposes.
H.R. 6085 To provide a program of Federal supplemental unemployment compensation.
H.R. 6369 To provide a program of Federal supplemental unemployment compensation, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

CRAIG, Larry of Idaho

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4676 To amend the Internal Revenue Code of 1954 to limit to $5,000 the amount a Member of Congress may deduct from his income taxes as living expenses.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.
H.R. 4821 To amend the Internal Revenue Code of 1954 to provide taxpayer relief and simplification of the individual income tax, and for other purposes.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

CRAIG, Larry of Idaho—Continued

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7194 To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.

H.R. 7425 To increase temporarily the duty on certain wool that is the product of Argentina or Uruguay.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

CRANE, Daniel B. of Illinois

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 997 To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1303 To amend the Internal Revenue Code of 1954 to exempt individuals over age seventy from Federal income tax.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2231 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3774 To amend the Internal Revenue Code of 1954 to provide income and estate tax deductions for decedents who donate organs for use as transplants.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4665 To amend provisions of Public Law 97-51.

CRANE, Daniel B. of Illinois—Continued

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5248 To eliminate any requirement in the Internal Revenue Code of 1954 of a holding period to qualify a transaction for long-term capital gain treatment.

H.R. 5400 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5513 To amend the Internal Revenue Code of 1954 to provide that a 10-percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than a $2,000 deduction for each personal exemption.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of [illegible]4, relating to the treatment of interests in corporations as stock or [illegible]ebtedness, and for other purposes.

H.R. 6592 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6852 To amend the Internal Revenue Code of 1954 to exclude tips from gross income.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

CRANE, Philip M. of Illinois

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 337 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 997 To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1303 To amend the Internal Revenue Code of 1954 to exempt individuals over age seventy from Federal income tax.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1305 To repeal title I of the Crude Oil Windfall Profit Tax Act of [illegible]

H.R. [illegible] To amend the Internal Revenue Code of 1954 to exclude [illegible] income $5,000 of interest on savings for an individual tax-[illegible]

H.R. [illegible] amend the Internal Revenue Code of 1954 to exclude [illegible]ss income of noncorporate taxpayers gain the sale or [illegible]ets which have been held by the taxpayer for more than [illegible]

H.R. [illegible] mend the Internal Revenue Code of 1954 to exempt from [illegible]x a certain portion of the pay received by members of the Armed Forces who have served at least four years.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1680 To amend title XVI of the Social Security Act to provide that certain aliens may not qualify for supplemental security income benefits unless they not only are permanent residents of the United States but have also continuously resided in the United States for a period of five years, and to provide that an alien may not be admitted to the United States unless a citizen of the United States agrees to provide support to such alien for a period of five years after admission, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1705 To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

CRANE, Philip M. of Illinois—Continued

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2231 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 2290 To amend the Internal Revenue Code of 1954 to exclude all interest from the gross income of individuals.

H.R. 2362 To amend the Internal Revenue Code of 1954 to increase the regular investment tax credit from 10 to 15 per centum.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2786 To suspend for three years the duty on P-Chlor Meta Cresol (CAS 59-50-7).

H.R. 2787 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3138 To amend the Internal Revenue Code of 1954 to increase the amount of the annual exclusion from taxable gifts to compensate for inflation since the enactment of such exemption and to provide an automatic increase in such amounts to compensate for future inflation.

H.R. 3139 To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

H.R. 3421 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3719 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3774 To amend the Internal Revenue Code of 1954 to provide income and estate tax deductions for decedents who donate organs for use as transplants.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

H.R. 4174 To amend the Internal Revenue Code of 1954 to repeal the limitations on industrial development bonds.

H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4968 To provide that the Internal Revenue Service may not implement certain proposed rules relating to the determination of whether private schools have discriminatory policies.

H.R. 4969 To amend the Internal Revenue Code of 1954 to repeal the family shelter tax.

H.R. 4970 To amend the Internal Revenue Code fo 1954 with respect to the deduction of charitable contributions to organizations from which the taxpayer or a member of his family receives services.

H.R. 4971 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are self-employed for purposes of the employment taxes.

H.R. 4972 To amend the Internal Revenue Code of 1954 to reduce income taxes, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5248 To eliminate any requirement in the Internal Revenue Code of 1954 of a holding period to qualify a transaction for long-term capital gain treatment.

H.R. 5249 To establish "National Tax Liberation Day" as a legal public holiday.

H.R. 5496 Limiting the source of supplemental funds for unemployment assistance.

H.R. 5513 To amend the Internal Revenue Code of 1954 to provide that a 10-percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than a $2,000 deduction for each personal exemption.

H.R. 5865 To amend the Internal Revenue Code of 1954 to treat barter exchanges as third-party recordkeepers for purposes of the special procedures applicable to third-party summonses.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6627 To amend the Internal Revenue Code of 1954 to apply the civil fraud penalty only to that portion of an underpayment which is attributable to fraud.

H.R. 6684 To delay Treasury regulations on the debt-equity issue.

H.R. 6852 To amend the Internal Revenue Code of 1954 to exclude tips from gross income.

H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

CROCKETT, George W., Jr. of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

CROCKETT, George W., Jr. of Michigan—Continued

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 3764 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

CROCKETT, George W., Jr. of Michigan—Continued

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6107 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6425 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6618 To facilitate the economic adjustment of communities, industries, and workers to reductions or realignments in defense or aerospace contracts, military facilities, and arms export, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

D'AMOURS, Norman E. of New Hampshire

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 181 To amend the Internal Revenue Code of 1954 to provide that expenditures for woodburning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3055 To amend the Internal Revenue Code of 1954 to provide that meals furnished by employers to employees which are excluded from income shall not be subject to employment taxes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

D'AMOURS, Norman E. of New Hampshire—Continued

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

DANIEL, Dan of Virginia

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

DANIEL, Dan of Virginia—Continued

H.R. 809 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to increase from $150 to $500 the minimum amount of cash remuneration which a farmworker must generally receive from an employer in any year (for agricultural labor) in order for such remuneration to constitute covered wages for purposes of social security benefits and taxes.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

DANIEL, Robert W., Jr. of Virginia

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 95 To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

DANIEL, Robert W., Jr. of Virginia—Continued

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1432 To amend part A of title IV of the Social Security Act to reduce from six to three the maximum age of a child on account of whom a mother or other caretaker relative receiving aid to families with dependent children may claim an exemption from registration under the WIN program.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

DANIELSON, George E. of California

H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

11-054 O - 83 - 35

DANIELSON, George E. of California—Continued

H.R. 186 To amend the Internal Revenue Code of 1954 to disallow deductions from gross income for salary paid to aliens illegally employed in the United States.
H.R. 187 To amend the Internal Revenue Code of 1954 to allow an itemized deduction for certain salaries and other compensation paid for personal services.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.
H.R. 2390 To amend the Internal Revenue Code of 1954 to allow each individual to exclude $1,000 of interest on savings.
H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.
H.R. 3741 To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

DANNEMEYER, William E. of California

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 2133 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.
H.R. 4059 To amend the Internal Revenue Code of 1954 to provide a credit or a deduction for maintaining a household which includes as a member a dependent who has attained the age of sixty-five, and to provide a deduction for amounts contributed under a trust established for a handicapped relative or a parent who has attained the age of sixty-five.
H.R. 4060 To amend the Internal Revenue Code of 1954 to provide for a deduction for amounts contributed to an education savings account.
H.R. 4061 To amend the Internal Revenue Code of 1954 to provide exemptions for childbirth or adoption.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 4821 To amend the Internal Revenue Code of 1954 to provide taxpayer relief and simplification of the individual income tax, and for other purposes.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.
H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

DANNEMEYER, William E. of California—Continued

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6628 To require amendment of the Internal Revenue Code of 1954 to provide a simple income tax with low marginal rates and to require the Secretary of the Treasury to propose legislation to establish such an income tax.

H.R. 6694 To amend the Internal Revenue Code of 1954 to deny tax-exempt status to private schools with racially discriminatory policies and to require the Secretary of the Treasury to obtain a judicial finding of racial discrimination before terminating or denying tax-exempt status to private schools on the grounds of racial discrimination.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7128 To amend the Internal Revenue Code of 1954 to improve Internal Revenue Service procedures concerning investigations, and audits of churches, and for other purposes.

H.R. 7260 To amend the Internal Revenue Code of 1954 to repeal an unnecessary limitation on the performance of certain hospital services in order for such services not to be treated as an unrelated trade or business.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

DASCHLE, Thomas A. of South Dakota

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 148 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3181 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

DASCHLE, Thomas A. of South Dakota—Continued

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3525 To amend the Internal Revenue Code of 1954 to eliminate certain tax expenditures.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4571 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments, and for other purposes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5410 To prevent from taking effect special benefits provided to Members of Congress during 1981.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5962 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.Res. 46 Expressing the sense of the House of Representatives that the President should not allow any spare parts or other military equipment to be shipped from the United States to Iran and, to the extent consistent with the agreements relating to the release of the American hostages in Iran, should prohibit any new trade between the United States and Iran, including all imports of oil from Iran.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 262 Requesting the President to submit to the Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

DASCHLE, Thomas A. of South Dakota—Continued

H.Con.Res. 184 Opposing any delay in scheduled cost-of-living adjustments for social security and veterans' pension recipients without a corresponding and equal deferral of or delay in the effective date of the windfall profit tax provisions and individual income tax reduction provisions for taxpayers with an annual adjusted gross income of $50,000 or more contained in the Economic Recovery Tax Act of 1981.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

DAUB, Hal of Nebraska

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 610 To amend the Internal Revenue Code of 1954 to exclude from gross income $2,000 of interest on savings in the case of an individual taxpayer.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

DAUB, Hal of Nebraska—Continued

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3626 To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4059 To amend the Internal Revenue Code of 1954 to provide a credit or a deduction for maintaining a household which includes as a member a dependent who has attained the age of sixty-five, and to provide a deduction for amounts contributed under a trust established for a handicapped relative or a parent who has attained the age of sixty-five.

H.R. 4103 To provide coverage under the Federal old-age, survivors, and disability insurance system for all Members of Congress and other officers and employees in the legislative branch of the Government.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4387 To amend the Black Lung Benefits Act to make certain changes in the eligibility requirements established in such Act, to establish the Office of Special Counsel for the Black Lung Disability Benefits Trust Fund, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4640 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

DAUB, Hal of Nebraska—Continued

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7194 To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.

H.Res. 381 To authorize pension fund investments.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

DAVIS, Robert W. of Michigan

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

DAVIS, Robert W. of Michigan—Continued

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2292 To amend the Trade Act of 1974 in order to extend eligibility for adjustment assistance to workers providing essential parts and essential services with respect to articles adversely affected by import competition and to workers providing raw materials for such essential parts.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3103 To improve part B of the medicare program with respect to the hearing requirement applicable to a carrier, the determination of reasonable charge, and the amount of payment made under such part.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4013 To provide that reasonable charge determinations under part B of title XVIII of the Social Security Act for services provided in the State of Michigan shall be determined on a State-wide basis.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4796 To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5757 To amend title II of the Social Security Act to give recipients of disability insurance benefits a more effective and realistic opportunity to challenge actions taken to terminate such benefits, by expediting the appeals process and by extending the period for which such benefits are payable before their termination takes effect.

DAVIS, Robert W. of Michigan—Continued

H.R. 5945 To rescind the tax benefits enacted for Members of Congress during 1981, to amend the Rules of the House of Representatives to restore the former limitations on outside earned income, and to establish a commission to review and make recommendations regarding the pay and benefits of Members of Congress.

H.R. 6085 To provide a program of Federal supplemental unemployment compensation.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6438 To restrict the importation of copper, copper bearing ores and materials, copper alloys and their so-called basic shapes and forms.

H.R. 6439 To restrict the importation of steel mill products and of iron ore.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6514 To revise and reform the Immigration and Nationality Act, and for other purposes.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6837 To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

DECKARD, H. Joel of Indiana

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6415 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

de la GARZA, E. of Texas

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5790 To provide for the temporary duty-free treatment of imported fresh cantaloupes during limited periods in each year, and for other purposes.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

de la GARZA, E. of Texas—Continued

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

DELLUMS, Ronald V. of California

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

DELLUMS, Ronald V. of California—Continued

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6618 To facilitate the economic adjustment of communities, industries, and workers to reductions or realignments in defense or aerospace contracts, military facilities, and arms export, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

de LUGO, Ron of the Virgin Islands

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 908 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

de LUGO, Ron of the Virgin Islands—Continued

H.R. 3847 To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4973 To exempt certain charterboats in the U.S. Virgin Islands from the entry requirements of the customs laws.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5113 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5758 To amend the Tariff Schedules of the United States with respect to the dutiable status of watches and watch movements from insular possessions of the United States.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5985 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, to provide that the foreign tax credit shall be applied separately with respect to taxes paid or deemed paid to the Virgin Islands, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.R. 7093 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

H.Res. 181 Restoration of Social Security minimum benefits.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

DeNARDIS, Lawrence J. of Connecticut

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4547 To provide that certain trusts shall not be treated as private foundations.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

DeNARDIS, Lawrence J. of Connecticut—Continued

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5942 To permit amounts in State unemployment compensation trust funds to be used for purposes of encouraging employment through payments to employers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

DERRICK, Butler of South Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 3306 To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

DERRICK, Butler of South Carolina—Continued

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4150 To amend the Internal Revenue Code of 1954 to permit the cost of property installed to meet the requirements of occupational safety standards relating to cotton dust to be treated as an expense.

H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.

H.R. 4477 To amend the Internal Revenue Code of 1954 to permit the cost of property installed to meet the requirements of occupational safety standards relating to cotton dust to be treated as an expense.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6074 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 372 Urging the President, in negotiating bilateral textile and apparel agreements, to utilize fully existing authority to limit the growth of foreign shares in the United States market.

DERWINSKI, Edward J. of Illinois

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 833 To extend duty-free treatment to prayer shawls, bags for the keeping of prayer shawls, and certain headware used in religious observances.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1445 To amend the Internal Revenue Code of 1954 to allow a deduction for dividends paid by domestic corporations.

H.R. 1579 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

DERWINSKI, Edward J. of Illinois—Continued

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2531 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4796 To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5386 To provide for the temporary duty-free treatment of imported hatters' fur, and for other

H.R. 5400 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

DERWINSKI, Edward J. of Illinois—Continued

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6352 To amend the Internal Revenue Code of 1954 to provide that a 10 percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than an exemption of $10,000.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Res. 381 To authorize pension fund investments.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 142 Expressing the sense of Congress with respect to the complexity of Federal income tax forms.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

DICKINSON, William L. of Alabama

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3616 To amend the Internal Revenue Code of 1954 to make permanent the exclusion from gross income of certain subsistence allowances received by State police officers.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6345 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

DICKS, Norman D. of Washington

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

11-054 O - 83 - 36

DICKS, Norman D. of Washington—Continued

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6085 To provide a program of Federal supplemental unemployment compensation.
H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

DINGELL, John D., of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.
H.R. 143 To provide a program of emergency unemployment compensation.
H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.
H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.
H.R. 3142 To amend the Internal Revenue Code of 1954 to provide that, for purposes of computing the residential energy credit, the taxpayer may take into account qualified energy conservation expenditures with respect to any dwelling unit which is owned by the taxpayer and which is the principal residence of any individual other than the taxpayer.
H.R. 3571 To provide a program of emergency unemployment compensation.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.
H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.
H.R. 5519 To give trade negotiating priority to service sector issues, to expand and clarify existing laws governing interstate and foreign commerce to better deal with service trade problems, and for other purposes.
H.R. 5667 To impose quotas on the importation of automobiles.
H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6877 To amend title XIX and part B of title XVIII of the Social Security Act to provide for budget reconciliation for fiscal years 1983, 1984, and 1985.
H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.
H.R. 7059 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the provisions requiring withholding on dividends and interest.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

DIXON, Julian C. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.
H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

DIXON, Julian C. of California—Continued

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3919 To amend title II of the Social Security Act to provide that a beneficiary who dies shall (if otherwise qualified) be entitled to a prorated benefit for the month of his death.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5378 To clarify that the Internal Revenue Code of 1954 does not provide tax benefits to organizations which discriminate on the basis of race or color.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

DONNELLY, Brian J., Jr. of Massachusetts

H.R. 181 To amend the Internal Revenue Code of 1954 to provide that expenditures for woodburning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

DONNELLY, Brian J., Jr. of Massachusetts—Continued

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1900 To amend the Internal Revenue Code of 1954 to provide that the $2,000 credit for the purchase of a new principal residence will not be recaptured where the taxpayer replaces it with another principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2109 To extend from five to ten years (until November 30, 1987) the period during which spouses and surviving spouses who are eligible for Government pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2586 To amend the Internal Revenue Code of 1954 to provide a deduction for funeral expenses paid by the spouse or other relative of the decedent.

H.R. 2587 To amend the Internal Revenue Code of 1954 to provide a tax credit for expenditures for multifuel heating systems.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2987 To amend the Internal Revenue Code of 1954 to allow individuals a refundable tax credit for certain amounts of the rent they pay on their principal residences which is attributable to real property taxes.

H.R. 2988 To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of interest on savings deposits which may be used by the financial institution only for mortgages on owner-occupied residences.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4216 To amend the Internal Revenue Code of 1954 to expand the dwelling units with respect to which the credit for energy conservation expenditures may be allowed to dwelling units the construction of which was substantially completed before January 1, 1980.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5221 To amend the Internal Revenue Code of 1954 to provide a tax credit for tuition and fees for elementary and secondary education.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5563 To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Act of 1981.

H.R. 5675 To amend section 2210(c) of the Omnibus Budget Reconciliation Act of 1981 to extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act must attend postsecondary schools in order to qualify under section 2210(c) for entitlement to such benefits, and for other purposes.

H.R. 6346 To amend the Internal Revenue Code of 1954 to allow a deduction for sewer charges in the same manner as the deduction allowed for real property taxes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 587 To repeal provisions of law which require withholding on interest and dividends.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

DONNELLY, Brian J., Jr. of Massachusetts—Continued

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

DORGAN, Byron L. of North Dakota

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.
H.R. 2363 To amend the Internal Revenue Code.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2923 To amend the Internal Revenue Code of 1954 to allow each individual to exclude $1,000 of interest on savings deposits.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3741 To increase the efficiency of Government-wide efforts to collect debts owed the United States, to require the Office of Management and Budget to establish regulations for reporting on debts owed the United States, and to provide additional procedures for the collection of debts owed the United States.
H.R. 3767 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.
H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.
H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.
H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.
H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.
H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7041 To repeal the withholding of tax from interest and dividends.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

DORNAN, Robert K. of California

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

DORNAN, Robert K. of California—Continued

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1000 To amend the Internal Revenue Code of 1954 to provide for tax reductions and reforms.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.
H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.
H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.
H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.
H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.
H.R. 2317 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.
H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.
H.R. 2833 To provide alternatives to institutionalization.
H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.
H.R. 3061 To amend the Internal Revenue Code of 1954 to provide tax-saving incentives for savings accounts established for the purpose of purchasing a home, and for other purposes.
H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.
H.R. 3102 To amend the Social Security Act to provide for a national catastrophic health insurance program, to amend the Internal Revenue Code of 1954 to provide for a tax on removal of natural resources from Federal lands to pay for such programs, and for other purposes.
H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.
H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.
H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.
H.R. 4432 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5068 To amend the Internal Revenue Code of 1954 to allow individuals a refundable credit against income tax for security devices installed on their residences.

DORNAN, Robert K. of California—Continued

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5186 To amend the Internal Revenue Code of 1954 to provide that the tax exemption of certain charitable organizations and the allowance of a deduction for contributions to such organizations shall not be construed as the provision of Federal assistance.

H.R. 5187 To require the Secretary of the Treasury to provide on individual income tax return forms information on Federal revenues and expenditures for the two fiscal years preceding the year for which the return is filed.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5592 To amend the Internal Revenue Code of 1954 to require that Members of Congress substantiate the amounts they deduct as living expenses while away from home.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.

H.R. 7128 To amend the Internal Revenue Code of 1954 to improve Internal Revenue Service procedures concerning investigations, and audits of churches, and for other purposes.

H.R. 7263 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the subtitle which requires withholding on payments of interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

DOUGHERTY, Charles F. of Pennsylvania

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 435 To extend from 5 to 10 years the period during which individuals becoming eligible for Government pensions may qualify for an exemption from the pension offset provisions of the Social Security Act.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

DOUGHERTY, Charles F. of Pennsylvania—Continued

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3406 To amend the Internal Revenue Code of 1954 to provide that the requirement that mortgage subsidy bonds be used only to provide financing to new homeowners will not apply to financing provided to elderly individuals acquiring stock in certain cooperative housing corporations.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6212 To impose quotas on the importation of steel.

DOUGHERTY, Charles F. of Pennsylvania—Continued

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contri[illegible]tions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7194 To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

DOWDY, Wayne of Mississippi

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

DOWNEY, Thomas J. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

DOWNEY, Thomas J. of New York—Continued

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 191 To amend the Internal Revenue Code of 1954 to allow the deduction for contributions to individual retirement savings even though the taxpayer is an active participant in a pension plan and to require the Secretary of the Treasury to provide, with the instructions for completing individual income tax returns, a simple-language explanation of the requirements and benefits of such deduction.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 821 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.

H.R. 1127 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of land to the United States, any State, or certain tax-exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1375 To amend the Internal Revenue Code of 1954 with respect to the deduction, by certain financial institutions, of interest paid on deposits of public funds where those deposits are secured by tax-exempt obligations.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1821 To amend the Internal Revenue Code of 1954 to provide that sales of nonproductive assets will not be eligible for capital gains treatment.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1901 To amend the Internal Revenue Code of 1954 to allow the deduction for contributions to individual retirement savings even though the taxpayer is an active participant in a pension plan and to increase the maximum deduction allowed for such contributions, and to require the Secretary of the Treasury to provide, with the instructions for completing individual income tax returns, a simple-language explanation of the requirements and benefits of such deduction.

H.R. 1902 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits and to prohibit any reduction in unemployment compensation because of the receipt of social security or railroad retirement benefits.

H.R. 1910 To amend the Tariff Schedules of the United States to suspend the duty on tartaric acid and certain tartaric chemicals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2295 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of educational filmstrips.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2378 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for excessive fuel costs incurred in heating their principal residences.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2823 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3323 To amend the Internal Revenue Code of 1954 to allow an income tax deduction to individual taxpayers for costs incurred in connecting a residential sewer line to a public sewage system.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

DOWNEY, Thomas J. of New York—Continued

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3443 To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

H.R. 3527 To eliminate discrimination with regard to mental illness under medicare.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3885 To amend the Internal Revenue Code of 1954 to exclude from gross income reduced airline fare benefits received by airline employees and their families.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4176 To amend the Internal Revenue Code of 1954 to allow taxpayers to value any excess inventory of books and other published material at its net realizable value.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4324 To reduce the tariff on caffeine.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4434 To amend the Internal Revenue Code of 1954 to authorize the disclosure of certain employment tax information to the National Institute for Occupational Safety and Health, for specified uses in such Institute's epidemiological research program.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5458 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student; and to extend by one year (through mid-1986) the period during which such benefits may continue to be paid in the case of a child so qualified.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5486 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 5487 To repeal the special leasing rules of the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5811 To reduce the tariff on caffeine.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5962 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6111 To amend the Internal Revenue Code of 1954 to limit the maximum reduction in individual income tax under the tables enacted by the Economic Recovery Tax Act of 1981 to $700 for taxable years beginning in 1982 and to $1,400 for taxable years beginning in 1983.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6372 To amend the Internal Revenue Code of 1954 to assure that living expense deductions of Members of Congress be substantiated and auditable.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6662 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

DOWNEY, Thomas J. of New York—Continued

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

DREIER, David of California

H.R. 44 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children. food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 608 To amend the Internal Revenue Code of 1954 to exclude from gross income $10,000 of interest on savings in the case of an individual taxpayer.

H.R. 615 To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2824 To amend the Internal Revenue Code of 1954 to increase to $750 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

DREIER, David of California—Continued

H.R. 3626 To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4020 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for qualifying security devices.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4866 To impose an embargo on trade between Libya and the United States.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5364 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress and to decrease the amount of outside earned income a Member may accept.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6279 To amend the Internal Revenue Code of 1954 to deny certain tax benefits to imported machinery and equipment, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6741 To amend the Internal Revenue Code of 1954 to provide that a 14 percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than a $2,000 deduction for each personal exemption.

H.R. 6772 To amend the Internal Revenue Code of 1954 to allow an individual's spouse to receive the usual fee for service as a juror without losing eligibility for certain retirement savings provisions relating to nonworking spouses.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Res. 482 Expressing the sense of the House of Representatives that the Congress should begin consideration of a simplified Federal income tax on the income of individuals, with all income taxed at a single rate.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 326 Expressing the sense of the Congress that the Economic Recovery Tax Act of 1981 should not now be substantially amended and that every effort must be made to reduce the national deficit by ending excessive Federal spending.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

DUNCAN, John J. of Tennessee

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

DUNCAN, John J. of Tennessee—Continued

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 202 To amend the Internal Revenue Code of 1954 to provide that an unmarried individual who maintains a household shall be considered a head of household, without regard to whether the individual has a dependent who is a member of the household.

H.R. 203 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 204 To provide for permanent tax rate reductions for individuals and incentives for new plant and equipment.

H.R. 205 To require the Internal Revenue Service to follow Frederick against the United States in the administration of the Internal Revenue Code of 1954 with respect to transportation expenses.

H.R. 206 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for charitable contribution of the right to use a residence for occupancy by handicapped individuals.

H.R. 207 To amend the Internal Revenue Code of 1954 to exempt from the excise tax imposed on trailers any trailer designed to be used with a light-duty vehicle for farming purposes or for transporting horses or livestock.

H.R. 208 To amend the Internal Revenue Code of 1954 to suspend the imposition of interest and to prohibit the imposition of a penalty for failure to pay tax on underpayments of tax resulting from erroneous advice given in writing by the Internal Revenue Service.

H.R. 209 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 210 To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations.

H.R. 211 To provide for demonstration projects whereby medicare patients receiving chemotherapy or radiation therapy may be housed and boarded in settings other than inpatient hospital facilities.

H.R. 212 To amend title II of the Social Security Act to provide that mother's insurance benefits will continue to be paid as long as the mother has in her care a child, entitled to child's insurance benefits, who is between ages 18 and 22 and is a full-time student.

H.R. 213 To amend the Internal Revenue Code of 1954 to provide that gross income shall not include interest on certain obligations issued by the Tennessee Valley Authority.

H.R. 214 To amend title XVIII of the Social Security Act to include as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 920 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1708 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 1709 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 1860 To amend the Internal Revenue Code of 1954 to repeal the requirement that operating capacity must increase for purposes of the energy credit allowed for intercity buses, and for other purposes.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

DUNCAN, John J. of Tennessee—Continued

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2173 To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2925 To amend the Internal Revenue Code of 1954 to adjust the time for payment of manufacturers excise tax on tires, tubes, and tread rubber.

H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3062 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 3074 To amend section 103(b)(6) of the Internal Revenue Code of 1954 to increase the exemption from the industrial development bond provisions for certain small issues.

H.R. 3138 To amend the Internal Revenue Code of 1954 to increase the amount of the annual exclusion from taxable gifts to compensate for inflation since the enactment of such exemption and to provide an automatic increase in such amounts to compensate for future inflation.

H.R. 3139 To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

H.R. 3150 To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall be allowable for up to $100,000 of the cost of any horse.

H.R. 3324 To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.

H.R. 3325 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3588 To amend the applicable provisions of the Social Security Act and the Public Health Service Act to assure that any individual who is eligible to receive eye or vision care services or foot care services which are covered under such a program will be effectively guaranteed the right to select a person licensed to practice medicine, osteopathy, optometry or podiatry to render such services for which he is legally authorized to perform.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3718 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3792 To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3853 To amend the Internal Revenue Code of 1954 to provide that interest on certain mortgages sold by savings and loan institutions will be exempt from Federal income tax.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

DUNCAN, John J. of Tennessee—Continued

H.R. 4071 To amend the Internal Revenue Code of 1954 to provide that the limitations of section 280A will not apply to rentals under shared equity financing arrangements.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4334 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4386 To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4452 To amend the Internal Revenue Code of 1954 to exempt from the manufacturer excise tax parts or accessories for light-duty trucks, and to allow manufacturers of a taxable truck body or chassis to combine it with certain taxable parts or accessories without incurring additional tax by reason of the combination.

H.R. 4480 To extend through June 30, 1985, the suspension of import duties on synthetic rutile.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4634 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4663 To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 4804 To strengthen the assignment program for durable medical equipment under title XVIII of the Social Security Act and for other purposes.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4908 To amend section 280A of the Internal Revenue Code of 1954 with respect to rentals of dwelling units to family members, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5123 To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5165 To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

H.R. 5166 To amend the Internal Revenue Code of 1954 to make certain sales of fuel for use in a taxicab exempt from tax, to make permanent the provision for refund of taxes paid on the sale of fuel for use in a taxicab, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5470 To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries, and for other purposes.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5547 To amend the Internal Revenue Code of 1954 to provide that individual retirement accounts may be used as security on a loan used to purchase a residence by a first-time home buyer or to purchase an automobile.

H.R. 5548 To amend the Internal Revenue Code of 1954 to eliminate double taxation of earnings and profits of certain foreign corporations.

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

DUNCAN, John J. of Tennessee—Continued

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5812 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5962 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6218 To amend the Internal Revenue Code of 1954 relative to insurance organizations for veterans.

H.R. 6303 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 6975 To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.

H.R. 7025 To amend the Internal Revenue Code of 1954 with respect to the unrelated business taxable income of certain nonprofit charitable organizations.

H.R. 7157 To provide a 2-year extension of the income tax deduction for expenditures to remove certain architectural and transportation barriers.

H.R. 7393 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 70.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 381 To authorize pension fund investments.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 234 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 286 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

DUNN, Jim of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

11-054 O - 83 - 37

DUNN, Jim of Michigan—Continued

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 2292 To amend the Trade Act of 1974 in order to extend eligibility for adjustment assistance to workers providing essential parts and essential services with respect to articles adversely affected by import competition and to workers providing raw materials for such essential parts.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4771 To amend title IV of the Social Security Act to permit States to make payments of aid to families with dependent children in the form of housing vouchers to the extent that such payments are made to meet the recipients' shelter and related expenses.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5516 To amend the Internal Revenue Code of 1954 to provide a tax credit for expenditures to remove architectural and transportation barriers to the handicapped and elderly.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6837 To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 544 Seeking actions to restore free and fair trade relationships in the field of aviation.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

DWYER, Bernard J. of New Jersey

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 378 To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

DWYER, Bernard J. of New Jersey—Continued

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3697 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 4220 To provide for a ten-year extension of provisions providing for minimum insurance benefits under title II of the Social Security Act for individuals currently entitled to such benefits and for other individuals who are vow-of- poverty members of religious orders and a five-year extension of such provisions for other individuals.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

DWYER, Bernard J. of New Jersey—Continued

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4853 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5084 To amend title XVIII of the Social Security Act to provide for alternative methods for payment of hospitals under the medicare program.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5194 To amend title XVIII of the Social Security Act to provide medicare coverage for influenza vaccine and its administration.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5480 To amend the Second [illegible]ond Act to increase the investment yield on United States s[illegible] bonds to a level competitive with 52 week Treasury bills.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5647 To amend the Internal Revenue Code of 1954 to allow a deduction for State and local utility taxes.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

DWYER, Bernard J. of New Jersey—Continued

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

DYMALLY, Mervyn M. of California

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

DYMALLY, Mervyn M. of California—Continued

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5378 To clarify that the Internal Revenue Code of 1954 does not provide tax benefits to organizations which discriminate on the basis of race or color.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.
H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.
H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.
H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7383 To restore social, economic, and cultural well-being to the communities of American citizens, permanent resident aliens, and others whose lives, communities, employment, and social networks were disrupted and damaged when they were evacuated from their homes as a result of Executive Order Numbered 9066, issued February 19, 1942, and related actions of the Government of the United States of America during World War II.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.
H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.
H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

DYSON, Roy of Maryland

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 478 To eliminate the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.
H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.
H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

DYSON, Roy of Maryland—Continued

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3150 To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall be allowable for up to $100,000 of the cost of any horse.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3650 To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

EARLY, Joseph D. of Massachusetts

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.
H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

ECKART, Dennis E. of Ohio

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.
H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.
H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.
H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.
H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.
H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.
H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.
H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.
H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.
H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.
H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

ECKART, Dennis E. of Ohio—Continued

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5863 To amend the Internal Revenue Code of 1954 to provide employers a nonrefundable tax credit for hiring unemployed auto workers and to provide unemployed auto workers a refundable tax credit for retraining expenses.

H.R. 6009 Entitled "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6107 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 6305 To amend the Internal Revenue Code of 1954 to provide employers a nonrefundable tax credit for hiring certain unemployed workers and to provide certain unemployed workers a refundable tax credit for retraining expenses.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

EDGAR, Robert of Pennsylvania

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled "the Export Trading Act of 1981".

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

EDGAR, Robert of Pennsylvania—Continued

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2384 To require the Secretary of the Army to establish a schedule of user charges to be paid by the owner or operator of any shallow-draft cargo vessel using any inland waterway of the United States, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3181 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 3327 To amend the Revenue Act of 1978 to provide that the inclusion in gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3697 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4158 To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4433 To repeal the provision of the Omnibus Budget Reconciliation Act of 1981 which provides that certain ex service members will not be eligible for unemployment compensation.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4487 To amend the Internal Revenue Code of 1954 to repeal the 25- percent reduction in individual income tax rates and to substitute a 15-percent reduction in such rates consisting of a 7 1/2-percent reduction for 1982, a 5-percent reduction for 1983, and a 2 1/2-percent reduction for 1984, to result in a projected revenue recovery of over $65 billion by 1984.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

EDGAR, Robert of Pennsylvania—Continued

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

EDGAR, Robert of Pennsylvania—Continued

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6119 To amend the Internal Revenue Code of 1954 to impose Federal excise taxes on sales at retail of certain automobiles, recreational boats, jewelry, clothing, and certain other items.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6165 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for hiring certain unemployed individuals and to make certain changes with respect to the tax treatment of oil and gas income.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6692 To amend the Internal Revenue Code of 1954 to extend tax-exempt status to organizations providing dependent care for the purpose of enabling individuals to be gainfully employed.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7004 To place a moratorium on continuing disability investigation terminations under titles II and XVI of the Social Security Act.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7127 To implement the convention on the means of prohibiting and preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 262 Requesting the President to submit to the Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

EDGAR, Robert of Pennsylvania—Continued

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 327 To protect the lobbying rights of veterans' organizations.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

EDWARDS, Don of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

EDWARDS, Don of California—Continued

H.R. 5332 To amend the Internal Revenue Code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under tit'e II of the Social Security Act as a postsecondary student.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

EDWARDS, Jack of Alabama

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 334 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in banks and certain other savings institutions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3489 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

H.R. 3490 To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax for amounts received as annuities, pensions, or other retirement benefits.

H.R. 3492 To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.

H.R. 3616 To amend the Internal Revenue Code of 1954 to make permanent the exclusion from gross income of certain subsistence allowances received by State police officers.

H.R. 3671 To amend the Internal Revenue Code of 1954 to authorize the President to exempt from interest income, certain residential mortgages purchased from Federal and State chartered savings and loan institutions.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3854 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4785 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

EDWARDS, Mickey of Oklahoma

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

EDWARDS, Mickey of Oklahoma—Continued

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.
H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.
H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.
H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3424 To amend the Internal Revenue Code of 1954 to repeal the treatment of intangible drilling costs as an item of tax preference.
H.R. 3425 To amend the Internal Revenue Code of 1954 to waive, for purposes of enabling members of the uniformed services assigned to duty outside the United States to be eligible for the earned income credit, the requirement that the principal place of abode of such members must be in the United States.
H.R. 3426 To amend the Internal Revenue Code of 1954 to repeal the provision which limits the deduction for percentage depletion in the case of oil and gas wells to 65 percent of taxable income.
H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.
H.R. 3428 To repeal the windfall profit tax on domestic crude oil.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4087 To amend the Internal Revenue Code of 1954 to repeal the crude oil windfall profit tax on tier 2 oil and tier 3 oil, to phaseout the tax beginning October 1, 1981, and to provide that royalty owners shall be exempt from the tax.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4532 To amend the Internal Revenue Code of 1954 to make permanent the 22 per centum rate of percentage depletion for independent producers and royalty owners.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 7041 To repeal the withholding of tax from interest and dividends.
H.R. 7128 To amend the Internal Revenue Code of 1954 to improve Internal Revenue Service procedures concerning investigations, and audits of churches, and for other purposes.

EMERSON, Bill of Missouri

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

EMERSON, Bill of Missouri—Continued

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2982 To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3764 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3875 To extend from five to ten years (until November 30, 1987) the period during which spouses and surviving spouses who are eligible for Government pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5276 To provide assistance for transportation improvement projects.

H.R. 5343 To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5814 To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to purchase soil conservation tillage equipment, and to provide additional tax incentives with respect to such equipment.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

EMERSON, Bill of Missouri—Continued

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

EMERY, David F. of Maine

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.
H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.
H.R. 4249 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood burning stoves.
H.R. 4386 To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.
H.R. 4555 To revoke the application of Revenue Ruling 81-216.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.
H.R. 4663 To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.
H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.
H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.
H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.
H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.
H.R. 5759 To amend the Internal Revenue Code of 1954 to provide a limited exclusion from gross income for per diem received by certain State legislators ineligible for the special deduction with respect to living expenses.
H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6664 To provide access to trade remedies to small businesses, and for other purposes.
H.R. 6773 To Insure the continued expansion of reciprocal market opportunities in trade, trade in services, and investment for the United States, and for other purposes.
H.R. 6837 To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 381 To authorize pension fund investments.
H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

11-054 O - 83 - 38

EMERY, David F. of Maine—Continued

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

ENGLISH, Glenn of Oklahoma

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2452 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.

H.R. 2796 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

ERDAHL, Arlen of Minnesota

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 806 To amend title XVIII of the Social Security Act to provide for the administrative and judical review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

ERDAHL, Arlen of Minnesota—Continued

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4088 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4411 To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4533 To amend the Internal Revenue Code of 1954 to allow the targeted jobs tax credit for certain wages paid to individuals who have attained age 14 and who are participating in work experience and career exploration programs.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4843 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

ERDAHL, Arlen of Minnesota—Continued

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5146 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the new jobs credit of youths participating in certain education programs.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5440 To amend the Internal Revenue Code of 1954 to increase the age by which distributions from certain retirement plans must begin.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6233 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6662 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

ERLENBORN, John N. of Illinois

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2775 To amend the Internal Revenue Code of 1954 to clarify provisions prohibiting discrimination in vesting standards under plans governing qualified trusts, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2882 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4334 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4387 To amend the Black Lung Benefits Act to make certain changes in the eligibility requirements established in such Act, to establish the Office of Special Counsel for the Black Lung Disability Benefits Trust Fund, and for other purposes.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

ERLENBORN, John N. of Illinois—Continued

H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

ERTEL, Allen E. of Pennsylvania

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 476 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2830 To impose restrictions on any extension of credit which is made by any person for the purpose of financing the purchase of an automobile which is principally assembled in Japan.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 3886 To amend the Internal Revenue Code of 1954 to increase the amount of the deduction for individual savings and for contributions to Keogh plans, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4677 To reduce the Federal deficit by repealing certain provisions of the Economic Recovery Tax Act of 1981 and certain additional tax expenditures.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

ERTEL, Allen E. of Pennsylvania—Continued

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5945 To rescind the tax benefits enacted for Members of Congress during 1981, to amend the Rules of the House of Representatives to restore the former limitations on outside earned income, and to establish a commission to review and make recommendations regarding the pay and benefits of Members of Congress.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6629 To provide import relief in the form of domestic content requirements for foreign manufactured articles, and for other purposes.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

EVANS, Billy Lee of Georgia

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

EVANS, Billy Lee of Georgia—Continued

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2366 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3064 To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

H.R. 3065 To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 3767 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

EVANS, Billy Lee of Georgia—Continued

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6234 To reduce the public debt of the United States by imposing a manufacturers excise tax and requiring that the proceeds from such tax be used to reduce the public debt.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

EVANS, Cooper of Iowa

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2495 To amend the Internal Revenue Code of 1954 to provide that the imputed interest rate used for purposes of allocating income and deductions between related taxpayers shall be the same as the interest rate used in determining the amount of interest on certain deferred payments.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2858 To exclude from gross income, for purposes of Federal income tax, interest paid to sellers of agricultural land purchased with loans made by such sellers to certain farmers and ranchers and insured under the Consolidated Farm and Rural Development Act.

H.R. 2906 To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3671 To amend the Internal Revenue Code of 1954 to authorize the President to exempt from interest income, certain residential mortgages purchased from Federal and State chartered savings and loan institutions.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3985 To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

H.R. 3986 To amend the Internal Revenue Code of 1954 to provide that the interest on certain obligations issued to finance the acquisition or rehabilitation of railroad facilities shall be exempt from Federal income tax.

H.R. 3987 To amend the Internal Revenue Code of 1954 to encourage the rehabilitation of railroad track.

EVANS, Cooper of Iowa—Continued

H.R. 4232 To amend the Internal Revenue Code of 1954 to provide that cost-share payments not used primarily to provide a significant increase in agricultural productivity shall be excluded from gross income.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4890 To suspend the duty on sulfaguanadine, sulfapyridine, and sulfathiazole.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5323 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5517 To amend the Internal Revenue Code of 1954 to deny the deduction for interest on indebtedness incurred to acquire corporations if the President determines that use of debt for corporate acquisitions should be discouraged.

H.R. 5518 To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies.

H.R. 5724 To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to construct soil conservation terraces and to acquire and install certain drainage equipment to be used in connection with such terraces, and to provide additional tax incentives with respect to such equipment.

H.R. 5814 To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to purchase soil conservation tillage equipment, and to provide additional tax incentives with respect to such equipment.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6629 To provide import relief in the form of domestic content requirements for foreign manufactured articles, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6959 To amend the Internal Revenue Code of 1954 to exclude from the Federal estate tax 50 percent of the value of farmland having no significant degradation of agricultural productivity in each of the 5 years ending before the date of the decedent's death.

H.R. 7027 To suspend the duty on sulfapyridine until the close of December 31, 1985.

H.R. 7028 To lower the rate of duty on sulfathiazole until the close of December 31, 1985.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7209 To amend the Internal Revenue Code of 1954 to provide certain income-tax incentives for soil and water conservation expenditures, and for other purposes.

H.R. 7228 To amend the Internal Revenue Code of 1954 to provide for a 2-year period an additional 15percent investment tax credit for certain construction and agricultural equipment manufactured in the United States.

H.R. 7450 To amend the Internal Revenue Code of 1954 to provide that the normalization rules of the investment tax credit shall apply to natural gas pipelines without regard to the additional restriction imposed where there is a Federal determination that natural gas is in short supply.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

EVANS, David W. of Indiana

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1680 To amend title XVI of the Social Security Act to provide that certain aliens may not qualify for supplemental security income benefits unless they not only are permanent residents of the United States but have also continuously resided in the United States for a period of five years, and to provide that an alien may not be admitted to the United States unless a citizen of the United States agrees to provide support to such alien for a period of five years after admission, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

EVANS, David W. of Indiana—Continued

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5946 To amend the Internal Revenue Code of 1954 to exclude from gross income certain interest received or accrued on a mortgage loan made after February 28, 1982, and before January 1, 1984, to a first-time home buyer and to provide a credit against income tax for first-time home buyers for the purchase of a home during such period.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

EVANS, Thomas B., Jr. of Delaware

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 646 To amend the Internal Revenue Code of 1954 to provide for individual supplemental retirement savings.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4075 To suspend the duty on bulk fresh carrots.

H.R. 4501 To temporarily suspend the duty on bulk fresh carrots from August 15 to February 15 of each year.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5962 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

EVANS, Thomas B., Jr. of Delaware—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6662 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.
H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

FARY, John G. of Illinois

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.
H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.
H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.
H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.
H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.
H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

FASCELL, Dante B. of Florida

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1985 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.
H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.
H.R. 2496 To amend 8e of the Agricultural Adjustment Act as reenacted and amended by the Agricultural Marketing Agreement Act of 1937, to subject imported tomatoes to restrictions comparable to those applicable to domestic tomatoes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

FASCELL, Dante B. of Florida—Continued

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.
H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.
H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.
H.R. 5643 To amend the Currency and Foreign Transactions Reporting Act to allow United States Customs officials to search for currency in the course of their presently authorized search for contraband articles.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.
H.R. 6464 To amend the Internal Revenue Code of 1954 with respect to the treatment of expenses of attending foreign conventions.
H.R. 7030 To amend the Hostage Relief Act of 1980.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

FAUNTROY, Walter E. of D.C.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.
H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.
H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable; and for other purposes.
H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.
H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

FAUNTROY, Walter E. of D.C.—Continued

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3102 To amend the Social Security Act to provide for a national catastrophic health insurance program, to amend the Internal Revenue Code of 1954 to provide for a tax on removal of natural resources from Federal lands to pay for such programs, and for other purposes.

H.R. 3103 To improve part B of the medicare program with respect to the hearing requirement applicable to a carrier, the determination of reasonable charge, and the amount of payment made under such part.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3764 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3806 To amend title XVIII of the Social Security Act to provide that part A deductible under medicare may not be increased unless approved by both Houses of the Congress.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

FAUNTROY, Walter E. of D.C.—Continued

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 273 Expressing the sense of the Congress that there should be no new tax on imported crude oil or refined petroleum products.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

FAZIO, Vic of California

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 464 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 767 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for individuals who perform voluntary services for certain public service organizations.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

FAZIO, Vic of California—Continued

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 1982 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first 3 years of the annuity.

H.R. 2014 To amend the Internal Revenue Code of 1954 to revise and simplify the exclusion of income of United States citizens and residents abroad.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3215 To amend the Internal Revenue Code of 1954 to permit the 10- year averaging of lump-sum distributions from deferred compensation plans of State and local governments.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 3847 To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3960 To amend the Internal Revenue Code of 1954 to provide that gross income does not include certain amounts of interest accrued by individuals on savings certificates which bear a rate of interest at least equal to the rate of inflation and which are held for at least 3 years.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

FAZIO, Vic of California—Continued

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5142 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5230 To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5344 To amend the Internal Revenue Code of 1954 to permit new businesses to be eligible for the research and development tax credit.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

FAZIO, Vic of California—Continued

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6606 To amend the Internal Revenue Code of 1954 to prohibit certain suits against employers complying with withholding notices, to increase the penalties for filing false withholding statements, and for other purposes.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7268 To amend the Internal Revenue Code of 1954 to extend the energy tax credit for investments in certain classes of energy property, and for other purposes.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

FENWICK, Millicent of New Jersey

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

11-054 O - 83 - 39

FENWICK, Millicent of New Jersey—Continued

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1320 To amend the Internal Revenue Code of 1954 to provide that married couples may file a combined return to which the unmarried rates apply.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1988 To suspend the duty on carob flour until December 31, 1984.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to pro...ote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

FENWICK, Millicent of New Jersey—Continued

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.
H.R. 5345 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress.
H.R. 5435 To eliminate the special Federal income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.
H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.
H.R. 5596 To provide for fairness and equity in international trade.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 544 Seeking actions to restore free and fair trade relationships in the field of aviation.

FERRARO, Geraldine A. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.
H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.
H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.
H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.
H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).
H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.
H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.
H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.
H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.
H.R. 1691 To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

FERRARO, Geraldine A. of New York—Continued

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1958 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2378 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for excessive fuel costs incurred in heating their principal residences.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3860 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 4003 To amend title II of the Social Security Act to provide for the establishment of appropriate accounting procedures to deal with social security benefit checks which are not negotiated within 36 months.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

FERRARO, Geraldine A. of New York—Continued

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5225 To amend title XVIII of the Social Security Act to compensate the social security trust funds for payroll tax receipts that are lost when the unemployment rate is above 6 percent.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.
H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 5947 To provide for the duty-free entry of perfumes, colognes, and toilet waters imported for use as samples.
H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.
H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.
H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.
H.R. 6341 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.
H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.
H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.
H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.
H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 457 Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.
H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.
H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

FIEDLER, Bobbi of California

H.R. 760 To amend title II of the Social Security Act to make it clear that social security benefits are and will continue to be exempt from all taxation.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1125 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

FIEDLER, Bobbi of California—Continued

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2634 To amend the Internal Revenue Code of 1954 to exclude from gross income certain amounts of the military compensation of members of Active or Reserve components of the Armed Forces of the United States.
H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6698 To amend the Internal Revenue Code of 1954 to make funds available to the small business community.
H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.
H.R. 7006 To amend the Trade Act of 1974 to provide for congressional initiation of actions to respond to unfair foreign trade practices, and for other purposes.
H.R. 7007 To amend the Internal Revenue Code of 1954 to extend the credit for the employment of certain new employees, to include as a targeted group for purposes of such credit certain individuals who have exhausted their rights to unemployment benefits, and for other purposes.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

FIELDS, Jack of Texas

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3764 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.
H.R. 3842 To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to section 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.
H.R. 4178 To amend the Internal Revenue Code of 1954 to allow the credit for production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to section 107 and subtitle B of title I of the Natural Gas Policy Act of 1978.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.
H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.
H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.
H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

FIELDS, Jack of Texas—Continued

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5342 Relating to the effective date of the provision in the Economic Recovery Tax Act of 1981 which permits elections under section 2032A of the Internal Revenue Code of 1954 to be made on late estate tax returns.

H.R. 5502 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

H.R. 6418 To amend the Internal Revenue Code of 1954 to treat as medical care the expenses of meals and lodging of a parent or guardian accompanying a child away from home for the purpose of receiving medical care, and the expenses of meals and lodging of a child away from home for the purpose of receiving medical care on an outpatient basis.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6707 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax any oil from royalties or other economic interests held by the United States.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

FINDLEY, Paul of Illinois

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 2118 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5343 To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5412 To amend the Internal Revenue Code of 1954 to prohibit the granting of tax-exempt status to organizations maintaining schools with racially discriminatory policies.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5707 To permit the importation of furs that are the product of the People's Republic of China.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

FINDLEY, Paul of Illinois—Continued

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6784 To allow a credit against Federal income taxes or a payment from the United States Treasury for State and local real property taxes or an equivalent portion of rent paid on their residences by individuals who have attained age 65.

H.R. 6839 To provide a program of emergency unemployment compensation for areas experiencing high rates of unemployment.

H.R. 6917 To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to the conditions under which extended compensation is payable in any State.

FISH, Hamilton, Jr. of New York

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 224 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $5,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 226 To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1907 To amend the Internal Revenue Code of 1954 to increase to $2,500 the amount of interest which may be excluded from gross income, and to make such exclusion permanent.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

FISH, Hamilton, Jr. of New York—Continued

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3139 To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3927 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for increases in energy research and development expenditures.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4853 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5316 To amend the Internal Revenue Code of 1954 to provide a credit for the purchase and installation of security devices.

FISH, Hamilton, Jr. of New York—Continued

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6514 To revise and reform the Immigration and Nationality Act, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6735 To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.

H.R. 6736 To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6803 To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7196 To amend the Internal Revenue Code of 1954, with respect to excluding from recapture Investment Tax Credit used to fund tax credit employee stock ownership plans and to permit recovery by such plans of previously recaptured Iinvestment tax credit.

H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

H.R. 7357 To revise and reform the Immigration and Nationality Act, and for other purposes.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

FITHIAN, Floyd J. of Indiana

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.
H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.
H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.
H.R. 3373 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.
H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.
H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.
H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.
H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.
H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.
H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.
H.R. 6165 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for hiring certain unemployed individuals and to make certain changes with respect to the tax treatment of oil and gas income.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.J.Res. 603 Directing the President to take every possible action to encourage increasing the processed product share of United States agricultural exports.
H.Con.Res. 177 Urging the President of the United States to enter into trade negotiations with representatives of the Government of Japan with respect to the establishment of Japanese auto production facilities in the United States.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

FLIPPO, Ronnie G. of Alabama

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 4233 To make applicable to the Tennessee-Tombigbee Waterway certain provisions of law relating to taxation on fuel used in commercial transportation on inland waterways.
H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4844 To amend the Tariff Schedules of the United States to permit the duty-free entry of materials certified by the National Aeronautics and Space Administration as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launches, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

FLIPPO, Ronnie G. of Alabama—Continued

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

FLORIO, James J. of New Jersey

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 767 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for individuals who perform voluntary services for certain public service organizations.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3697 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

FLORIO, James J. of New Jersey—Continued

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5519 To give trade negotiating priority to service sector issues, to expand and clarify existing laws governing interstate and foreign commerce to better deal with service trade problems, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7431 To amend the Railroad Retirement Act of 1974 to help assure sufficient resources to pay benefits, to make technical changes, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

FOGLIETTA, Thomas M. of Pennsylvania

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3253 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the unemployment tax of certain services performed by students.

H.R. 3327 To amend the Revenue Act of 1978 to provide that the inclusion in gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3429 To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

FOGLIETTA, Thomas M. of Pennsylvania—Continued

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4853 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5141 To prohibit the United States Government from importing oil extracted in Libya.

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

FOGLIETTA, Thomas M. of Pennsylvania—Continued

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6837 To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

FOLEY, Thomas S. of Washington

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 3374 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

FOLEY, Thomas S. of Washington—Continued

H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5071 To provide coverage under the Federal old-age, survivors and disability insurance system for all Members of Congress and other officers and employees in the legislative branch of the Government.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

FORD, Harold E. of Tennessee

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 2020 To provide coverage for eyeglasses, hearing aids, and dentures under the medicare program.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2525 To amend the Internal Revenue Code of 1954 to encourage investment and economic growth by providing a simplified first-year capital cost recovery method.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3443 To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

FORD, Harold E. of Tennessee—Continued

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3757 To amend title XVIII of the Social Security Act to include dental care among the items and services for which payment may be made under the supplementary medical insurance program.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4942 To provide that certain amounts transferred to State unemployment funds will continue to be available for payment of administrative expenses, and for other purposes.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5378 To clarify that the Internal Revenue Code of 1954 does not provide tax benefits to organizations which discriminate on the basis of race or color.

H.R. 5436 To amend title II of the Social Security Act to restore minimum benefits for future beneficiaries.

H.R. 5759 To amend the Internal Revenue Code of 1954 to provide a limited exclusion from gross income for per diem received by certain State legislators ineligible for the special deduction with respect to living expenses.

H.R. 5791 To provide States and local governments administering the title XX social services program, the low-income energy assistance program, and the aid to families with dependent children program with adequate funding and program flexibility to accomplish the objectives of these programs.

H.R. 6085 To provide a program of Federal supplemental unemployment compensation.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6340 To amend section 203(e)(1)(A) of the Federal-State Extended Unemployment Compensation Act of 1970 (as amended) with respect to the determination of the insured unemployment rate.

H.R. 6369 To provide a program of Federal supplemental unemployment compensation, and for other purposes.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

H.R. 7327 To increase the number of weeks for which Federal supplemental unemployment compensation is payable.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

FORD, William D. of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.

11-054 O - 83 - 40

FORD, William D. of Michigan—Continued

H.R. 143 To provide a program of emergency unemployment compensation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 149 To amend the Internal Revenue Code of 1954 to make certain changes in the provisions which increase the Federal unemployment tax in States which have outstanding Federal loans.

H.R. 151 To provide for reimbursement to States experiencing high rates of insured unemployment, to reimburse States for the costs of providing certain extended benefits paid before 1981, and to cancel certain advances made to the Federal extended unemployment compensation account.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3327 To amend the Revenue Act of 1978 to provide that the inclusion in gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4434 To amend the Internal Revenue Code of 1954 to authorize the disclosure of certain employment tax information to the National Institute for Occupational Safety and Health, for specified uses in such Institute's epidemiological research program.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

FORD, William D. of Michigan—Continued

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

FORSYTHE, Edwin B. of New Jersey

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 478 To eliminate the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

FORSYTHE, Edwin B. of New Jersey—Continued

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 2014 To amend the Internal Revenue Code of 1954 to revise and simplify the exclusion of income of United States citizens and residents abroad.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2165 To amend the Internal Revenue Code of 1954 to provide that certain arrangements shall not be treated as a generation- skipping trust equivalent for purposes of the tax on generation-skipping transfers.

FORSYTHE, Edwin B. of New Jersey—Continued

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.
H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.
H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.
H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.
H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.
H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.
H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2795 To amend title II of the Social Security Act to improve the long range financing of the old-age, survivors, and disability insurance program by gradually increasing the minimum retirement age (for unreduced benefits) from 65 to 68.
H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.
H.R. 2833 To provide alternatives to institutionalization.
H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3173 To establish a national export policy for the United States.
H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.
H.R. 3429 To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3626 To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3668 To amend title VI of the Merchant Marine Act, 1936, in order to permit the establishment of capital construction funds for fishery facilities.
H.R. 3717 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.
H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.
H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.
H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.
H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

FORSYTHE, Edwin B. of New Jersey—Continued

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

FORSYTHE, Edwin B. of New Jersey—Continued

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5759 To amend the Internal Revenue Code of 1954 to provide a limited exclusion from gross income for per diem received by certain State legislators ineligible for the special deduction with respect to living expenses.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6234 To reduce the public debt of the United States by imposing a manufacturers excise tax and requiring that the proceeds from such tax be used to reduce the public debt.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

FORSYTHE, Edwin B. of New Jersey—Continued

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.
H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.
H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.
H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.
H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.
H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.
H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.
H.R. 7041 To repeal the withholding of tax from interest and dividends.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.R. 7225 To establish an exclusive economic zone adjacent to the territorial sea of the United States, to assert national rights therein, and for other purposes.
H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 381 To authorize pension fund investments.
H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

FOUNTAIN, L. H. of North Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

FOWLER, Wyche, Jr. of Georgia

H.R. 444 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1963 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.
H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 2525 To amend the Internal Revenue Code of 1954 to encourage investment and economic growth by providing a simplified first-year capital cost recovery method.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.
H.R. 3186 To amend the Internal Revenue Code of 1954 to allow the investment tax credit against the alternative minimum tax.
H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3890 To amend the Internal Revenue Code of 1954 to allow the investment tax credit for theatrical productions.
H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

FOWLER, Wyche, Jr. of Georgia—Continued

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5520 To amend the Internal Revenue Code of 1954 to allow certain heat pumps to be treated as renewable energy source property for purposes of the residential energy credit.

H.R. 5521 To amend the Internal Revenue Code of 1954 to allow lessors the residential energy credit.

H.R. 5522 To amend the Internal Revenue Code of 1954 to provide specific criteria for the allowance of the residential energy credit for passive solar energy systems.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6374 To amend the Internal Revenue Code of 1954 to provide an alternative method of allocation of property taxes for cooperative housing corporations.

H.R. 6407 To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6975 To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.

H.R. 7268 To amend the Internal Revenue Code of 1954 to extend the energy tax credit for investments in certain classes of energy property, and for other purposes.

H.R. 7269 To amend the Tax Reform Act of 1976 to extend for an additional 4 years, the exclusion from gross income of the cancellation of certain student loans.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

FRANK, Barney of Massachusetts

H.R. 44 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2150 To amend title II of the Social Security Act to provide that a beneficiary who dies shall (if otherwise qualified) be entitled to a prorated benefit for the month of his death.

FRANK, Barney of Massachusetts—Continued

H.R. 2221 To amend title II of the Social Security Act to provide that a beneficiary shall (if otherwise qualified) be entitled to a prorated benefit for the month in which he (or the insured individual) dies.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2267 To amend title II of the Social Security Act to eliminate the offset against social security benefits which is presently imposed in the case of spouses and surviving spouses receiving certain Government pensions.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2516 To extend for two years the existing suspension of duty on wood excelsior.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3529 To amend the Internal Revenue Code of 1954 to exempt from the communications services excise tax telephone facilities designed for individuals who are deaf or hearing impaired.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3682 To improve productivity and promote capital investment in small business and for other purposes.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3764 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

FRANK, Barney of Massachusetts—Continued

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4511 To amend the Internal Revenue Code of 1954 to exclude from gross income a certain portion of governmental pensions based on services not covered under the social security system.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5364 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress and to decrease the amount of outside earned income a Member may accept.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5490 Relating to the duty on certain knives (commonly known as snap blade tools) having movable blades.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

FRANK, Barney of Massachusetts—Continued

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6369 To provide a program of Federal supplemental unemployment compensation, and for other purposes.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6566 To amend the Internal Revenue Code of 1954 to repeal the option to expense intangible drilling and development costs in the case of oil, gas, and geothermal wells, to repeal percentage depletion in the case of such wells, and to repeal certain benefits enacted by the Economic Recovery Tax Act of 1981 with respect to the windfall profit tax on domestic crude oil.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6578 To amend the Internal Revenue Code of 1954 to clarify the exclusion from income for the value of lodging located in the proximity of an educational institution and furnished by such institution to its employees.

H.R. 6594 To repeal the change made [illegible] nibus Budget Reconciliation Act of 1981 in the eligibili[illegible] for receipt of unemployment benefits by ex-service mem[illegible]

H.R. 6613 To amend the Internal [illegible] nue [illegible] 954 to provide for the collection of certain defaulte[illegible] ederal [illegible] ans from income tax refunds.

H.R. 6668 To amend the Internal Revenue [illegible] provide that the discharge of home mortgage loans [illegible] ted as income.

H.R. 6693 To amend section 103(b)(6) [illegible] Revenue Code with respect to the exemption from the in[illegible] development bond provisions for certain small iss[illegible]

H.R. 6731 To amend the So[illegible] Security Act to provide that disability benefits may not be termin[illegible]d without a showing of medical improvements, to provide for a face-to-face interview with the State agency, to continue benefits and eligibility for medicaid and medicare benefits through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7129 To amend the Internal Revenue Code of 1954 to increase the 2-year periods for rollover of gain on sale of principal residence to 3 years.

H.R. 7147 To amend title XVI of the Social Security Act to provide that eligibility for SSI benefits (and the amount of such benefits), in the case of disabled individuals who are mentally retarded and working in sheltered workshops and in other cases where disabled individuals' incomes are necessarily irregular or spasmodic because of the nature of the disabilities involved, shall be determined on the basis of annual rather than monthly income.

H.R. 7162 To amend the Internal Revenue Code of 1954 to exempt amounts received from the redemption of All-Savers certificates and contributed to individual retirement accounts from certain limitations on excess contributions, and for other purposes.

H.R. 7174 To provide that section 402(a)(31) of the Social Security Act, which requires that certain income of a stepparent living with a dependent child be taken into account in determining such child's need under the AFDC program, shall not apply in any case where the stepparent was already living with the child at the time such section became effective.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 381 To authorize pension fund investments.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 273 Expressing the sense of the Congress that there should be no new tax on imported crude oil or refined petroleum products.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 309 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

FRENZEL, Bill of Minnesota

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1377 To amend the Internal Revenue Code of 1954 to encourage small business capital formation.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1379 To amend the Internal Revenue Code of 1954 with respect to employee stock ownership plans.
H.R. 1380 To amend the Internal Revenue Code of 1954 to make permanent the provisions relating to the funding of employee stock ownership plans through the investment tax credit, to provide a credit against tax for contributions to an employee stock ownership plan based upon wages as an alternative to that based on investment in equipment, and for other purposes.
H.R. 1381 To amend the Internal Revenue Code of 1954 to provide that no gain or loss will be recognized in the case of transfers of a principal residence in divorce or legal separation proceedings.
H.R. 1382 To amend the Internal Revenue Code of 1954 to permit heads of households to use the standard deduction used by married persons.
H.R. 1383 To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a motor vehicle will be determined in the same manner Government employees determine reimbursement for use of their vehicles on Government business.
H.R. 1384 To amend the Internal Revenue Code of 1954 to allow the tax- exempt status of the interest of certain life insurance accounts to flow-through to policyholders.
H.R. 1385 To amend part A of title IV of the Social Security Act to make it clear that any State may impose work requirements as a condition of eligibility for aid to families with dependent children.
H.R. 1386 To amend the Internal Revenue Code of 1954 to exempt from tax gain from the sale of an individual's principal residence.
H.R. 1387 To amend the Internal Revenue Code of 1954 to make certain changes in the tax treatment of private foundation.
H.R. 1388 To amend the Internal Revenue Code of 1954 to provide a maximum individual income tax rate of 50 percent.
H.R. 1389 To amend the Internal Revenue Code of 1954 relating to group-term life insurance purchased for employees.
H.R. 1390 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.
H.R. 1391 To amend the Internal Revenue Code of 1954 with respect to the valuation of bank holding company assets for the purpose of determining the amount certain private foundations are required to distribute.
H.R. 1392 To amend title XVIII of the Social Security Act for the purpose of authorizing the President to enter into agreements establishing reciprocal arrangements between the medicare program and similar programs of any foreign country.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.
H.R. 1581 To amend the Internal Revenue Code of 1954 to provide tax-saving incentives for savings accounts established for the purpose of purchasing a home.
H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1717 To amend the Internal Revenue Code of 1954 relating to certain dividends received by life insurance companies.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.
H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.
H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

FRENZEL, Bill of Minnesota—Continued

H.R. 1987 To amend the Tariff Schedules of the United States to increase from $300 to $600, and from $600 to $1,200, respectively, the valuation limitations relating to the duty-free importation of personal articles by returning United States residents.
H.R. 1988 To suspend the duty on carob flour until December 31, 1984.
H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.
H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.
H.R. 2123 To encourage the formation and operation of export trading companies, and for other purposes.
H.R. 2206 To increase the value limitation applicable to informal entries of imported merchandise.
H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2454 To extend duty-free treatment to certain freight containers.
H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.
H.R. 2539 To amend the Internal Revenue Code of 1954 to increase the amount of the deduction allowable for certain moving expenses.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2775 To amend the Internal Revenue Code of 1954 to clarify provisions prohibiting discrimination in vesting standards under plans governing qualified trusts, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.
H.R. 2882 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.
H.R. 2922 To amend the Trade Act of 1974 to provide for changes in adjustment assistance for workers and for other purposes.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3173 To establish a national export policy for the United States.
H.R. 3253 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the unemployment tax of certain services performed by students.
H.R. 3331 To eliminate the national trigger contained in the Federal-State extended unemployment compensation program, to require 20 weeks of work to qualify for benefits under such program, to make certain changes in the provisions relating to loans to State unemployment funds, and to revise the trade adjustment assistance program.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3362 To amend the Internal Revenue Code of 1954 to clarify the tax-exempt status of agricultural and horticultural organizations operated for the purpose of bargaining collectively for the sale of members' products.
H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.
H.R. 3406 To amend the Internal Revenue Code of 1954 to provide that the requirement that mortgage subsidy bonds be used only to provide financing to new homeowners will not apply to financing provided to elderly individuals acquiring stock in certain cooperative housing corporations.
H.R. 3458 To amend the Internal Revenue Code of 1954 to provide a $500,000 exemption in lieu of the unified estate and gift tax credits, to provide an unlimited estate and gift tax marital deduction, and for other purposes.
H.R. 3497 To amend the Internal Revenue Code of 1954 relating to group-term life insurance purchased for employees.
H.R. 3605 To amend the Trade Act of 1974 to provide for changes in adjustment assistance for workers and firms, and for other purposes.
H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.
H.R. 3743 To amend the Internal Revenue Code of 1954 to increase the amount of certain moving expenses allowable as a deduction.
H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.
H.R. 3759 To amend the Tariff Act of 1930 with respect to the penalty for failure to declare articles valued at less than $50.
H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.
H.R. 3794 To amend the Internal Revenue Code of 1954 to provide incentives for Employee Stock Ownership Plans.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.
H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.
H.R. 4016 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports by providing for a system of residence based taxation.
H.R. 4134 To amend the Tariff Act of 1930 to prohibit the transaction of customs business by nominal consignees, and for other purposes.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4219 Regarding the tariff treatment of caffeine.
H.R. 4234 To amend the Internal Revenue Code of 1954 with respect to the definition of political contribution.

FRENZEL, Bill of Minnesota—Continued

H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4761 To extend for 2 additional years the residual authority to negotiate duties under the Trade Act of 1974.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4820 To amend certain provisions applicable to compensation for the overtime inspectional service of employees of the United States Customs Service, and for other purposes.

H.R. 4843 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5170 To amend the Tariff Schedules of the United States and the Tariff Act of 1930 to expedite the international transmission of business documents, and for other purposes.

H.R. 5179 To amend the Internal Revenue Code of 1954 to avoid the double taxation of foreign source export income, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5434 To amend the Internal Revenue Code of 1954 to allow certain partnerships to continue to report income on the cash method.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5707 To permit the importation of furs that are the product of the People's Republic of China.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5759 To amend the Internal Revenue Code of 1954 to provide a limited exclusion from gross income for per diem received by certain State legislators ineligible for the special deduction with respect to living expenses.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 5811 To reduce the tariff on caffeine.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6024 To amend the Internal Revenue Code of 1954 with respect to the allocation under section 861 of research and experimental expenditures.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6114 To amend the Internal Revenue Code of 1954 to allow a business deduction for certain self-insurance reserves.

H.R. 6174 To amend the Internal Revenue Code of 1954 to allow the deduction for percentage depletion (other than with respect to oil and gas wells) to the shareholders of a subchapter S corporation in lieu of allowing such deduction to the corporation.

H.R. 6227 To amend the Internal Revenue Code of 1954 with respect to the requirement that certain qualified plans holding employer securities allow participants to direct how such securities are voted.

H.R. 6233 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6374 To amend the Internal Revenue Code of 1954 to provide an alternative method of allocation of property taxes for cooperative housing corporations.

H.R. 6421 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954, to permit the making of certain loans and leases by an employee benefit plan to a substantial employer maintaining the plan, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

FRENZEL, Bill of Minnesota—Continued

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6509 To amend the Trade Act of 1974 to eliminate trade adjustment allowances for workers not enrolled in approved training on July 1, 1982, and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6516 To amend the Internal Revenue Code of 1954 to limit the amount of unemployment compensation payable for a week of unemployment, and for other purposes.

H.R. 6517 To amend title 5, United States Code, to limit eligibility for unemployment compensation for ex-servicemembers, and for other purposes.

H.R. 6556 To amend the Internal Revenue Code of 1954 to make permanent the present percentage rate for computing the addition to reserves for bad debts for banks and to modify the experience method to allow a showing based on facts and circumstances.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6630 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of industrial development bonds.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6684 To delay Treasury regulations on the debt-equity issue.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6773 To Insure the continued expansion of reciprocal market opportunities in trade, trade in services, and investment for the United States, and for other purposes.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6943 To continue until the close of June 30, 1985, the existing suspension of duties on color couplers and coupler intermediates used in the manufacture of photographic sensitized material.

H.R. 7217 To amend the Internal Revenue Code of 1954 to provide that the income of qualified trusts and educational organizations from domestic oil and gas wells shall be treated as passive income for purposes of the tax on unrelated business taxable income.

H.R. 7311 To amend the Internal Revenue Code of 1954 to provide more equitable taxation of foreign source income, and for other purposes.

H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

FROST, Martin of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

FROST, Martin of Texas—Continued

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5648 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for residential energy conservation expenditures.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

11-054 O - 83 - 41

FROST, Martin of Texas—Continued

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 318 Expressing the sense of the House that the Internal Revenue Code of 1954, as well as national public policy, be interpreted by the courts to provide the IRS with sufficient authority to deny tax exemptions to those schools which racially discriminate.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

FUQUA, Don of Florida

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 239 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 240 To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

H.R. 241 To amend title XVI of the Social Security Act to provide that supplemental security income benefits which are due an individual who dies without leaving an eligible spouse shall be paid to the person or persons who paid the expenses of such individuals last illness and burial.

H.R. 242 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 244 To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.

H.R. 245 To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2927 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in banks and certain other savings institutions.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

FUQUA, Don of Florida—Continued

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.
H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.
H.R. 4844 To amend the Tariff Schedules of the United States to permit the duty-free entry of materials certified by the National Aeronautics and Space Administration as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launches, and for other purposes.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5596 To provide for fairness and equity in international trade.
H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6117 To repeal the 1981 tax benefits relating to the deductibility of the living expenses of Members of Congress.
H.R. 6228 To provide coverage under the Federal old-age, survivors, and disability insurance system for all officers and employees of the United States and its instrumentalities.
H.R. 6735 To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.
H.R. 6736 To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

GARCIA, Robert of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.
H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.
H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.
H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.
H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.
H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.
H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

GARCIA, Robert of New York—Continued

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7085 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

GAYDOS, Joseph M. of Pennsylvania

H.R. 1036 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 3618 To amend the Social Security Act to provide for Federal participation in the costs of the old-age, survivors, and disability insurance program and the medicare program.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5549 To amend the Internal Revenue Code of 1954 to repeal the tax benefits enacted during 1981 which provided a special deduction for Members of Congress with respect to their living expenses.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6118 To provide a program of Federal supplemental unemployment compensation.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

GEJDENSON, Sam of Connecticut

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2923 To amend the Internal Revenue Code of 1954 to allow each individual to exclude $1,000 of interest on savings deposits.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4547 To provide that certain trusts shall not be treated as private foundations.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4806 To eliminate the duty on allyl resins.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

GEJDENSON, Sam of Connecticut—Continued

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

GEPHARDT, Richard A. of Missouri

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1692 To amend the Internal Revenue Code of 1954 to allow the deduction of certain expenses allocable to the use of a residence in providing music lessons.

H.R. 1808 To amend the Internal Revenue Code of 1954 to allow certain transfers of imported beer from customs custody to a domestic brewery without payment of tax.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2133 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.

H.R. 2834 To amend the Internal Revenue Code of 1954 to treat as public charities certain organizations which operate libraries.

H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3074 To amend section 103(b)(6) of the Internal Revenue Code of 1954 to increase the exemption from the industrial development bond provisions for certain small issues.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

GEPHARDT, Richard A. of Missouri—Continued

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.
H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.
H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4428 Relating to the duty-free entry of certain scientific equipment imported for the use of the Ellis Fischel State Cancer Hospital, Columbia, Missouri.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.
H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.
H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5013 To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 5730 To apply duty-free treatment to triphenyl phosphate.
H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 5962 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6169 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain real property under the accelerated cost recovery system.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6353 To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.
H.R. 6407 To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.
H.R. 7217 To amend the Internal Revenue Code of 1954 to provide that the income of qualified trusts and educational organizations from domestic oil and gas wells shall be treated as passive income for purposes of the tax on unrelated business taxable income.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

GIBBONS, Sam of Florida

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 1314 To amend the Internal Revenue Code of 1954 to increase the penalty for failure to file certain information returns, and for other purposes.
H.R. 1315 To amend the Internal Revenue Code of 1954 to extend the benefits of special farm valuation for estate tax purposes.
H.R. 1316 To amend the Internal Revenue Code of 1954 to allow individuals a 50 per centum credit for retirement savings and to otherwise encourage, expand, and simplify independent savings for retirement.
H.R. 1317 To amend the Internal Revenue Code of 1954 to exclude the first $75,000 a year of earned income for an American working abroad, and for other purposes.
H.R. 1318 To amend the Internal Revenue Code of 1954 to liberalize the earned income credit.

GIBBONS, Sam of Florida—Continued

H.R. 1319 To amend title II of the Social Security Act to provide that social security credits based on self-employment income shall be available only to the extent that the self- employment tax has been paid with respect to such income.

H.R. 1320 To amend the Internal Revenue Code of 1954 to provide that married couples may file a combined return to which the unmarried rates apply.

H.R. 1501 To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons.

H.R. 1502 To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2122 Relating to the application of section 103(b) of the Internal Revenue Code of 1954 to certain bonds for harbor improvements.

H.R. 2123 To encourage the formation and operation of export trading companies, and for other purposes.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2540 To authorize appropriations for the United States International Trade Commission, the United States Customs Service, and the Office of the United States Trade Representative for fiscal year 1982, and for other purposes.

H.R. 2568 To provide that certain administration expenses incurred in carrying out the Social Security Act will be paid from general revenue funds rather than from the trust funds established in title II and part A of title XVIII of the Social Security Act.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2928 To prohibit the importation into the United States of pistols and revolvers and parts thereof.

H.R. 3075 Relating to the tariff treatment of tuna packed in airtight containers.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3443 To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3605 To amend the Trade Act of 1974 to provide for changes in adjustment assistance for workers and firms, and for other purposes.

H.R. 3759 To amend the Tariff Act of 1930 with respect to the penalty for failure to declare articles valued at less than $50.

H.R. 3794 To amend the Internal Revenue Code of 1954 to provide incentives for Employee Stock Ownership Plans.

H.R. 3857 To provide that the tax treatment by certain lessors of automobiles and trucks as depreciable property shall not be disturbed without legislative action.

H.R. 4016 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports by providing for a system of residence based taxation.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4420 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small issue exemption.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4618 To amend the Internal Revenue Code of 1954 to repeal the 30 per centum withholding tax on interest received by foreigners on certain portfolio investments.

H.R. 4678 To amend the Internal Revenue Code of 1954 to repeal LIFO recapture in the case of certain corporate liquidations.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4761 To extend for 2 additional years the residual authority to negotiate duties under the Trade Act of 1974.

H.R. 4844 To amend the Tariff Schedules of the United States to permit the duty-free entry of materials certified by the National Aeronautics and Space Administration as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launches, and for other purposes.

H.R. 4913 To reduce the duty on the pesticide commonly known as Dicofol.

H.R. 5179 To amend the Internal Revenue Code of 1954 to avoid the double taxation of foreign source export income, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5383 To give trade negotiating priority to service sector issues and to expand and clarify the coverage of existing trade laws to better deal with service trade problems, and for other purposes.

H.R. 5434 To amend the Internal Revenue Code of 1954 to allow certain partnerships to continue to report income on the cash method.

H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5707 To permit the importation of furs that are the product of the People's Republic of China.

H.R. 5763 To amend the Internal Revenue Code of 1954 to modernize the base on which the tax on large cigars is imposed.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 5843 To recapture overall foreign losses in termination cases.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5891 To reduce temporarily the duty on certain hospital and surgical apparel.

GIBBONS, Sam of Florida—Continued

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6093 To implement the Nairobi Protocol to the Florence Agreement on the Importation of Educational, Scientific and Cultural Materials, which Protocol was opened for signature on March 1, 1977, and for other purposes.

H.R. 6094 To authorize appropriations for the United States International Trade Commission, the United States Customs Service, and the Office of the United States Trade Representative for fiscal year 1983, and for other purposes.

H.R. 6167 To amend section 1235 of the Internal Revenue Code of 1954 (relating to the sale or exchange of patents) to provide that such section applies to certificates of plant variety protection and to certain patents acquired from certain qualified institutions.

H.R. 6396 To provide for the duty-free treatment of purposes. certain needlecraft display models, and for other

H.R. 6426 To amend the Internal Revenue Code of 1954 to allow nondeductible savings contributions to individual retirement accounts and individual retirement annuities.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6475 To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6867 To change the tariff treatment with respect to certain articles, and for other purposes.

H.R. 7311 To amend the Internal Revenue Code of 1954 to provide more equitable taxation of foreign source income, and for other purposes.

H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

GILMAN, Benjamin A. of New York

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1112 To amend the Internal Revenue Code of 1954 to provide that the requirement that unemployment compensation be reduced by certain retirement benefits will not apply to social security and railroad retirement benefits.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1961 To amend the Internal Revenue Code of 1954 to increase the exclusion for dividends and interest and to make such exclusion permanent.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security

H.R. 2885 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for retirement savings, to allow such deduction to individuals covered by employer pension plans, and to provide for inflation adjustments in the limitations on such deduction.

H.R. 3357 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for eligibility for the one-time exclusion of gain from the sale of a principal residence.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

GILMAN, Benjamin A. of New York—Continued

H.R. 5965 To amend the Internal Revenue Code of 1954 to make the credit for dependent care expenses a refundable credit and to allow an additional investment tax credit for dependent care center property.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7417 To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

GINGRICH, Newton Leroy of Georgia

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.
H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 38 To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.
H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.
H.R. 123 To amend title XVI of the Social Security Act to provide that an alien may not qualify for supplemental security income benefits unless he not only is a permanent resident of the United States but has also continuously resided in the United States for at least five years.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 372 To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.
H.R. 468 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 567 Relating to the treatment of certain annuity contracts.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

GINGRICH, Newton Leroy of Georgia—Continued

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1432 To amend part A of title IV of the Social Security Act to reduce from six to three the maximum age of a child on account of whom a mother or other caretaker relative receiving aid to families with dependent children may claim an exemption from registration under the WIN program.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2143 To amend the Internal Revenue Code of 1954 to restore the deduction for State and local taxes on gasoline and other motor fuels and to allow the deduction for such taxes without regard to whether the taxpayer itemizes other deductions.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2428 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2638 To provide mandatory social security coverage for Members of Congress

GINGRICH, Newton Leroy of Georgia—Continued

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3035 To amend the Internal Revenue Code of 1954 to exclude each year $10,000 of pensions and annuities from the gross income of individuals who have attained age 65.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 3927 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for increases in energy research and development expenditures.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

GINGRICH, Newton Leroy of Georgia—Continued

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5322 To amend the Internal Revenue Code of 1954 to provide individuals an income tax credit of up to $750 of the cost of purchasing a new passenger automobile, an income tax credit of up to $5,000 for purchasing a new house, and an additional 10 percent investment tax credit for farm equipment.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6234 To reduce the public debt of the United States by imposing a manufacturers excise tax and requiring that the proceeds from such tax be used to reduce the public debt.

H.R. 6299 To amend the Unfair Competition Act of 1916 to provide for further relief in the event of unfair foreign competition.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6397 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for computers designed primarily for educational, professional, or other essentially nonrecreational use in the home.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

GINGRICH, Newton Leroy of Georgia—Continued

H.R. 6579 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for a certain amount of wages paid to a previously unemployed individual if such individual is hired between June 15, 1982, and October 15, 1982, and such individual represents a net increase in employment by the employer.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7000 To provide for the protection of individuals against catastrophic medical expenses by providing for a catastrophic automatic protection plan and certification of qualified health plans offered by employers, and for other purposes.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7128 To amend the Internal Revenue Code of 1954 to improve Internal Revenue Service procedures concerning investigations, and audits of churches, and for other purposes.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to the imposition of an import fee on crude oil and refined products.

H.Res. 381 To authorize pension fund investments.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

GINN, Bo of Georgia

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 473 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2134 To amend the Internal Revenue Code of 1954 to exempt from the manufacturers excise tax chassis primarily designed as feed, seed, or fertilizer equipment and chassis, and parts and accessories therefor, sold in connection with the first retail sale of trucks and trailers with feed, seed, or fertilizer bodies.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

GINN, Bo of Georgia—Continued

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

GLICKMAN, Dan of Kansas

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2180 To amend the Internal Revenue Code of 1954 to exempt from the windfall profits tax crude oil from certain royalty interests.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3719 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

GLICKMAN, Dan of Kansas—Continued

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.
H.R. 4665 To amend provisions of Public Law 97-51.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.
H.R. 4944 To amend the Internal Revenue Code to provide an income tax exemption for certain mutual benevolent insurance associations.
H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.
H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6953 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the State trigger provisions of the Federal-State Extended Unemployment Compensation Act of 1970, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 544 Seeking actions to restore free and fair trade relationships in the field of aviation.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

GOLDWATER, Barry M., Jr. of California

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1057 To amend the Internal Revenue Code of 1954 dealing with privacy.
H.R. 1058 To restrict the use of Social Security Act account numbers as governmental or universal personal identifiers.
H.R. 1059 To amend title XI of the Social Security Act to provide for the confidentiality of personal medical information created or maintained by medical-care institutions providing services under the medicare or medicaid programs, and for other purposes.
H.R. 1060 To amend the Social Security Act to provide for the protection of the privacy of personal medical information maintained by certain medical care institutions.

GOLDWATER, Barry M., Jr. of California—Continued

H.R. 1061 To provide for the privacy of certain public assistance and social service records used or maintained by State and private agencies under programs receiving Federal financial assistance.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 4356 To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries or sickness, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5344 To amend the Internal Revenue Code of 1954 to permit new businesses to be eligible for the research and development tax credit.

H.R. 5364 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress and to decrease the amount of outside earned income a Member may accept.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 326 Expressing the sense of the Congress that the Economic Recovery Tax Act of 1981 should not now be substantially amended and that every effort must be made to reduce the national deficit by ending excessive Federal spending.

11-054 O - 83 - 42

GONZALEZ, Henry B. of Texas

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 752 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing and low-income rental housing.

H.R. 753 To improve the physical security features of the motor vehicle and its parts, increase the criminal penalties of persons trafficking in stolen motor vehicles and parts, and to curtail the exportation of stolen motor vehicles and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 2126 To provide adequate mental health care and psychiatric care to all Americans.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

GOODLING, William F. of Pennsylvania

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2143 To amend the Internal Revenue Code of 1954 to restore the deduction for State and local taxes on gasoline and other motor fuels and to allow the deduction for such taxes without regard to whether the taxpayer itemizes other deductions.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

GOODLING, William F. of Pennsylvania—Continued

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3960 To amend the Internal Revenue Code of 1954 to provide that gross income does not include certain amounts of interest accrued by individuals on savings certificates which bear a rate of interest at least equal to the rate of inflation and which are held for at least 3 years.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4494 To apply duty-free treatment to Fourdrinier wires suitable for use in capacitor papermaking machines.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5084 To amend title XVIII of the Social Security Act to provide for alternative methods for payment of hospitals under the medicare program.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5146 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the new jobs credit of youths participating in certain education programs.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5318 To direct the President to impose certain limitations on the importation of casein and other milk protein products into the United States.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5345 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5435 To eliminate the special Federal income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6131 To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane- containing gas for fuel electricity produced by anaerobic digestion from nonfossil waste materials.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

GOODLING, William F. of Pennsylvania—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6352 To amend the Internal Revenue Code of 1954 to provide that a 10 percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than an exemption of $10,000.

H.R. 6493 To amend the Internal Revenue Code of 1954 to reduce the amount of foreign earned income which is excludable from gross income.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

GORE, Albert, Jr. of Tennessee

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2082 To provide duty-free treatment with respect to parts of pipe organs.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5331 To amend the Internal Revenue Code of 1954 to terminate the provision added by the Economic Recovery Tax Act of 1981 which permits the transfer of tax benefits through leases.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

GORE, Albert, Jr. of Tennessee—Continued

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

GRADISON, Willis D., Jr. of Ohio

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1322 To amend title IV of the Social Security Act to establish a block grant program designed to provide an effective test of the ability of the various States and counties to create their own welfare programs as an alternative to aid to families with dependent children.

H.R. 1323 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1396 To provide that the retroactive change in method of accounting for life insurance companies which is permitted by Revenue Procedure 78-6 may be made for certain closed taxable years.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5011 To amend the effective date provision of section 403(b)(3) of the Windfall Profit Tax Act of 1980 (Public Law 96-223) to further defer the effective date of certain provisions providing for the recognition as income of LIFO inventory amounts.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5226 To amend part A of title IV of the Social Security Act to authorize States, with Federal matching under the AFDC program, to encourage and assist individuals receiving aid under that program in achieving self-support by making private health insurance reasonably available to such individuals when their income rises to the point where they are no longer entitled to such aid and as a consequence they lose their medicaid eligibility.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5865 To amend the Internal Revenue Code of 1954 to treat barter exchanges as third-party recordkeepers for purposes of the special procedures applicable to third-party summonses.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

GRADISON, Willis D., Jr. of Ohio—Continued

H.R. 5925 To amend the Federal Financing Bank Act of 1973 to require the receipts and disbursements of the Federal Financing Bank to be included in the totals of the budget of the United States Government, to assign the impact of such inclusion to certain Federal agencies, and to limit certain financing of Federal agencies.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6633 To amend the Internal Revenue Code of 1954 with respect to the financing of the unemployment compensation system.
H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.
H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6878 To amend the Social Security Act to make changes in the medicare, unemployment compensation, and public assistance programs, and for other purposes.
H.R. 7163 To amend the Internal Revenue Code of 1954 to extend until December 31, 1987, the energy investment tax credit for recycling property.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

GRAMM, William Philip of Texas

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2508 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.
H.R. 2898 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which is excluded from gross income, and to make such exclusion permanent.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

GRAY, William H., III of Pennsylvania

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

GRAY, William H., III of Pennsylvania—Continued

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5084 To amend title XVIII of the Social Security Act to provide for alternative methods for payment of hospitals under the medicare program.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

GRAY, William H., III of Pennsylvania—Continued

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 457 Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

GREEN, S. William of New York

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.
H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.
H.R. 1910 To amend the Tariff Schedules of the United States to suspend the duty on tartaric acid and certain tartaric chemicals.
H.R. 1936 To amend the Internal Revenue Code of 1954 to allow taxpayers to value any excess inventory of books and other published material at its net realizable value.
H.R. 1988 To suspend the duty on carob flour until December 31, 1984.
H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.
H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.
H.R. 2583 To amend the Internal Revenue Code of 1954 to provide transitional rules for estate and gift tax treatment of disclaimers of property interests created by transfers before November 15, 1958.
H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2795 To amend title II of the Social Security Act to improve the long range financing of the old-age, survivors, and disability insurance program by gradually increasing the minimum retirement age (for unreduced benefits) from 65 to 68.
H.R. 2833 To provide alternatives to institutionalization.
H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.
H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3676 To amend the Internal Revenue Code of 1954 to extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns, and to remove rate inequities for married persons where both are employed.
H.R. 3677 To provide increased benefits under the medicare program, and for other purposes.
H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.
H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.
H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.
H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.
H.R. 4432 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

GREEN, S. William of New York—Continued

H.R. 4566 To reduce certain duties to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.
H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.
H.R. 5492 To amend the Internal Revenue Code of 1954 to provide that certain sales of condominiums or stock in cooperative housing corporations will qualify for the one-time exclusion of gain from sale of principal residence.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6568 To delete the provisions of the Internal Revenue Code of 1954 which treat Members of Congress separately with respect to living expense deductions.
H.R. 7008 To clarify the taxation of cooperative apartments.
H.R. 7009 Entitled: "The Cooperative Apartment Tax Act".
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

GREGG, Judd of New Hampshire

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.
H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2165 To amend the Internal Revenue Code of 1954 to provide that certain arrangements shall not be treated as a generation- skipping trust equivalent for purposes of the tax on generation-skipping transfers.
H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.
H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.
H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.
H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

GREGG, Judd of New Hampshire—Continued

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6607 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.

H.R. 6608 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

GRISHAM, Wayne of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

GRISHAM, Wayne of California—Continued

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3472 To amend the Internal Revenue Code of 1954 to provide individuals a refundable income tax credit for premiums paid for basic health insurance and a deduction from gross income for certain additional medical expenses.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5926 To amend the Internal Revenue Code of 1954 to provide tax-saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

GUARINI, Frank J. of New Jersey

H.R. 153 To amend title XVIII of the Social Security Act to include dental care, eye care, and hearing aids among the items and services for which payment may be made under the supplementary medical insurance program.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1011 To amend title XVI of the Social Security Act to increase from $25 to $50 a month the amount of the personal allowance which is presently provided for eligible individuals and eligible spouses who are in medical institutions, with subsequent annual increases in the amount of such allowance to reflect changes in the cost of living.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

GUARINI, Frank J. of New Jersey—Continued

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1715 To amend the Internal Revenue Code of 1954 to permit tax-free sales of fuels for use in certain buses.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3080 To amend title II of the Social Security Act to provide that wife's or mother's insurance benefits may be paid to an individual, on the basis of having a nondisabled child in care, until such child finishes high school (or attains age 19 while still in school) instead of only until such child attains age 18 as is provided in existing law.

H.R. 3081 To amend title II of the Social Security Act to eliminate the offset against social security benefits which is presently imposed in the case of spouses and surviving spouses receiving certain Government pensions.

H.R. 3082 To amend the Internal Revenue Code of 1954 to increase to $7,500 the maximum deduction for contributions to retirement savings.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3148 To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals the interest on series EE United States savings bonds.

H.R. 3149 To amend the Internal Revenue Code of 1954 to exclude $9,000 of income from the gross income of each individual who has attained age 65, and to reaffirm the fact that benefits payable under title II of the Social Security Act are exempt from Federal taxation.

H.R. 3150 To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall be allowable for up to $100,000 of the cost of any horse.

H.R. 3189 To amend title XVI of the Social Security Act to permit States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, and for other purposes.

H.R. 3190 To reestablish the Reconstruction Finance Corporation and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3276 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3535 To amend the Internal Revenue Code of 1954 to allow the investment tax credit for certain rehabilitated buildings leased to tax-exempt organizations or to governmental units.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3718 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3890 To amend the Internal Revenue Code of 1954 to allow the investment tax credit for theatrical productions.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3947 To amend the Internal Revenue Code of 1954 to repeal the dollar limitation on the amount of used property for which the investment tax credit is allowable.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

GUARINI, Frank J. of New Jersey—Continued

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4180 To amend the Internal Revenue Code of 1954 to provide a tax credit for hiring unemployed individuals in redevelopment areas.

H.R. 4220 To provide for a ten-year extension of provisions providing for minimum insurance benefits under title II of the Social Security Act for individuals currently entitled to such benefits and for other individuals who are vow-of- poverty members of religious orders and a five-year extension of such provisions for other individuals.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5041 To suspend until January 1, 1985, the duty on natural graphite.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5251 To reinstate the national trigger provisions which were part of the extended unemployment compensation program before they were repealed by the Omnibus Budget Reconciliation Act of 1981.

H.R. 5289 To provide that the Federal tax rules applicable to certain private deferred compensation plans shall apply to deferred compensation plans of tax-exempt organizations.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5443 To delay for three months (until November 1, 1982) the effective date of the recently enacted amendments to title II of the Social Security Act which generally eliminate child's insurance benefits in the case of children over age 18 who are in college; to extend (through September 1982) the period within which a child must have been already enrolled at the college level in order to fall within the special exception permitting payment of such benefits; and to extend by one year (through mid-1986) the period during which such benefits may continue to be paid in the case of a child falling within such exception.

H.R. 5470 To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries, and for other purposes.

H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 5764 Relating to the tariff treatment of dolls and certain other toy figures.

H.R. 5867 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes and to assist in the administration of the tax law with respect to payments for personal services.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6110 To amend the Internal Revenue Code of 1954 to provide individuals and businesses a refundable credit against income tax for the expenses of purchasing and installing fire and natural gas detectors in residential dwellings.

H.R. 6111 To amend the Internal Revenue Code of 1954 to limit the maximum reduction in individual income tax under the tables enacted by the Economic Recovery Tax Act of 1981 to $700 for taxable years beginning in 1982 and to $1,400 for taxable years beginning in 1983.

H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6578 To amend the Internal Revenue Code of 1954 to clarify the exclusion from income for the value of lodging located in the proximity of an educational institution and furnished by such institution to its employees.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

GUARINI, Frank J. of New Jersey—Continued

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7025 To amend the Internal Revenue Code of 1954 with respect to the unrelated business taxable income of certain nonprofit charitable organizations.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 156 Expressing the sense of the Congress that minimum monthly insurance benefits under the Social Security Act should be continued at current levels.

H.Con.Res. 192 To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

GUNDERSON, Steve of Wisconsin

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3253 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the unemployment tax of certain services performed by students.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4162 To amend the Immigration and Nationality Act to change the numerical limitations on admission of permanent residents and refugees to the United States, to deter illegal employment of aliens, and for other purposes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5318 To direct the President to impose certain limitations on the importation of casein and other milk protein products into the United States.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

GUNDERSON, Steve of Wisconsin—Continued

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 246 Expressing the sense of the Congress that the Internal Revenue Code of 1954 does not grant Federal tax benefits to educational institutions which discriminate on the basis of race or color.

GUYER, Tennyson of Ohio

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 263 To amend the Internal Revenue Code of 1954 to provide a credit for tuition paid for higher education.

H.R. 264 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to provide that any individual may elect (on an annual basis) to contribute to a private retirement plan rather than participating in the social security program.

H.R. 265 To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 920 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

H.R. 957 To amend the Internal Revenue Code of 1954 to allow individuals to designate $10 or less of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 958 To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by the hearing-impaired individuals.

H.R. 959 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 960 To amend the Internal Revenue Code of 1954 to allow a deduction for amounts paid by speech-impaired or hearing- impaired individuals for use of toll telephone service by means of teletypewriters.

H.R. 961 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 962 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 963 To amend the Internal Revenue Code of 1954 to allow a deduction for the purchase and installation of certain teletypewriters for use by individuals whose sight, hearing, or speech is impaired.

H.R. 964 To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or ranch or trade or business if the spouse or children of the decedent materially participate in such farm or ranch or trade or business.

H.R. 965 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest and dividends on deposits in savings institutions.

H.R. 966 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

GUYER, Tennyson of Ohio—Continued

H.R. 967 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 968 To amend section 44A of the Internal Revenue Code of 1954 to allow all qualifying individuals to take into account employment-related expenses incurred for services outside the taxpayer's household in determining the credit for expenses for certain household and dependent care services under such section.

H.R. 969 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 970 To amend the Internal Revenue Code of 1954 to provide that trusts established for the payment of product liability claims, professional design liability claims, and related expenses shall be exempt from income tax, and that a deduction shall be allowed for contributions to such trusts.

H.R. 971 To provide that each State must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 997 To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1432 To amend part A of title IV of the Social Security Act to reduce from six to three the maximum age of a child on account of whom a mother or other caretaker relative receiving aid to families with dependent children may claim an exemption from registration under the WIN program.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1699 To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

GUYER, Tennyson of Ohio—Continued

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

HAGEDORN, Tom of Minnesota

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2402 To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under section 4161(a) of such Code.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4796 To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 4890 To suspend the duty on sulfaguanadine, sulfapyridine, and sulfathiazole.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6147 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6233 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6423 To amend the Trade Act of 1974 to ensure reciprocal agricultural trade opportunities, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6876 To amend the Internal Revenue Code of 1954 to exempt from taxation difficulty of care payments made to a taxpayer for the care of a handicapped foster child.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

11-054 O - 83 - 42

HAGEDORN, Tom of Minnesota—Continued

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.J.Res. 603 Directing the President to take every possible action to encourage increasing the processed product share of United States agricultural exports.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

HALL, Ralph M. of Texas

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1644 To repeal the crude oil windfall profit tax.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

HALL, Sam B., Jr. of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1063 To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals who have attained the age of 62 interest received during any taxable year.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2182 To eliminate the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

HALL, Sam B., Jr. of Texas—Continued

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4753 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States.
H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.
H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.
H.R. 5435 To eliminate the special Federal income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.
H.R. 6168 To amend Chapter 41 of title 18, United States Code, to prohibit threats against Presidential candidates and other persons protected by the Secret Service who are not presently covered by the Presidential threat statute, with the creation of a new section 879 for this purpose.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.
H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.
H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

HALL, Katie of Indiana

H.R. 7041 To repeal the withholding of tax from interest and dividends.

HALL, Tony P. of Ohio

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.
H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.
H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.
H.R. 2833 To provide alternatives to institutionalization.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.
H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.
H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

HAMILTON, Lee H. of Indiana

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1725 To amend the Internal Revenue Code of 1954 to increase to $500 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2929 To amend the Internal Revenue Code of 1954 to modify certain W-2 filing requirements.

H.R. 3158 To amend the Internal Revenue Code of 1954 to permit small research-oriented firms to reduce income taxes by an amount equal to ten per centum of eligible research and development expenditures.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5125 To provide for the final settlement of certain claims against Czechoslovakia, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

HAMMERSCHMIDT, John Paul of Arkansas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3430 To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Saver Certificate offered only at savings institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3621 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3622 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 3893 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 3894 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 3895 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 3896 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4092 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 4194 To amend the Internal Revenue Code of 1954 to allow a deduction for the purchase and installation of certain teletypewriters for use by individuals whose sight, hearing, or speech is impaired.

H.R. 4195 To amend title XX of the Social Security Act to include among the services eligible for Federal assistance under such title the installation of devices to promote the security of the elderly in their homes.

H.R. 4196 To amend the Internal Revenue Code of 1954 to provide that the amount of the charitable deduction allowable for expenses incurred in the operation of a highway vehicle will be determined in the same manner as the business deduction for such expenses.

H.R. 4197 Entitled "Tax Credit for the Elderly Improvement Amendments of 1981".

HAMMERSCHMIDT, John Paul of Arkansas—Continued

H.R. 4198 To eliminate the benefit reduction which is provided for supplemental security income recipients in certain long- term care institutions when such institutions do not meet the standards established by States under section 1616(e) of the Social Security Act, to authorize payments to States to cover the cost of training and compensating personnel to inspect such installations, and for other purposes.

H.R. 4199 To amend the Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household, a member of which is an individual who has attained the age of 65.

H.R. 4201 To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for optometric and medical vision care.

H.R. 4202 To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.

H.R. 4203 To amend title XVIII of the Social Security Act to provide for coverage under part B of medicare for routine Papanicolaou tests for the diagnosis of uterine cancer.

H.R. 4204 To amend titles II and XVIII of the Social Security Act to include eligible drugs, requiring a physician's prescription or certification and approved by a formulary committee, among the items and services covered under the hospital insurance program.

H.R. 4205 To provide for quality assurance and utilization control in home health care under the medicare, medicaid, and social services programs in accordance with a plan to be developed by a commission specifically established for that purpose.

H.R. 4206 To amend title XVIII of the Social Security Act to include dental care, eye care, hearing aids, physical checkups, and foot care among the items and services for which payment may be made under the supplementary medical insurance program, and to provide safeguards against consumer abuse in the provision of these items and services.

H.R. 4295 To provide for congressional review of all regulations relating to costs and expenditures for health care, reimbursements to individuals or providers of health care, and for other purposes.

H.R. 4297 To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

H.R. 4298 To repeal the earnings limitation of the Social Security Act.

H.R. 4299 To provide opportunity to individuals to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

H.R. 4300 To amend the Internal Revenue Code of 1954 to encourage the employment of handicapped individuals by providing a tax credit for a certain portion of the wages paid to such individuals.

H.R. 4301 To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

H.R. 4302 To amend the Internal Revenue Code of 1954 to encourage higher education, and particularly the private funding thereof, by authorizing a deduction from gross income of reasonable amounts contributed to a qualified higher education fund established by the taxpayer for the purpose of funding the higher education of his dependents.

H.R. 4303 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 4304 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 4305 To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

H.R. 4306 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 4310 To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplementary security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4846 To provide for the recovery of capital and operation and maintenance costs assignable to commercial water transportation for certain United States Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5445 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6443 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6537 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6929 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

HAMMERSCHMIDT, John Paul of Arkansas—Continued

H.R. 7035 To amend title II of the Social Security Act to provide continued payment of disability benefits during appeal of decisions to terminate benefits, to make equitable adjustments to the continuing disability review process, to ensure that rules, regulations, and procedures governing the adjudication of disability determinations are established with adequate notice and public participation, and to provide standards for disability benefit terminations.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.R. 7083 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing U.S. defense assistance to such countries.
H.R. 7194 To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.
H.R. 7198 To repeal the withholding of tax from interest and dividends.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

HANCE, Kent of Texas

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 920 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.
H.R. 1000 To amend the Internal Revenue Code of 1954 to provide for tax reductions and reforms.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans to individual retirement accounts.
H.R. To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1599 To repeal the crude oil windfall profit tax.
H.R. 1644 To repeal the crude oil windfall profit tax.
H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.
H.R. 1912 To amend the Internal Revenue Code of 1954 to increase to $2,000 for an individual and $4,000 for a joint return the amount of dividends and interest which may be excluded from gross income, and to make such exclusion permanent.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.
H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.
H.R. 2133 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.
H.R. 2361 To amend the Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household for certain individuals who are related to the taxpayer and have attained the age of 65.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2416 To promote the development of tertiary enhanced oil recovery techniques.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2452 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.
H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.
H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.
H.R. 2796 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.
H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.
H.R. 3186 To amend the Internal Revenue Code of 1954 to allow the investment tax credit against the alternative minimum tax.
H.R. 3192 To amend the Internal Revenue Code of 1954 to allow a deduction equal to 130 percent of the amount actually paid or incurred for electricity, natural gas, and liquified petroleum gas used on a farm for farming purposes.
H.R. 3193 To amend the Internal Revenue Code of 1954 to provide a maximum individual income tax rate of 50 percent.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3459 To amend the Internal Revenue Code of 1954 to remove the limitation on the amount of used property for which the investment tax credit is allowable.
H.R. 3460 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.
H.R. 3678 To amend the Internal Revenue Code of 1954 to reduce to 6 months the holding period required for long-term capital gain treatment.
H.R. 3679 To amend the Internal Revenue Code of 1954 to encourage the construction of real property.
H.R. 3698 To amend the Internal Revenue Code of 1954 to provide a deduction for expenses of certain postsecondary education.

HANCE, Kent of Texas—Continued

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3758 To amend the Internal Revenue Code of 1954 to reduce estate and gift taxes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3849 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment, and real property.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4158 To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

H.R. 4260 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers, acceleration of capital cost recovery of investment in plant, equipment, and real property, and incentives for savings, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5120 To amend the Internal Revenue Code of 1954 to increase the deduction for net capital gains from 60 percent to 70 percent and to reduce to 6 months the holding period required for long-term capital gain treatment.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6480 To amend the Internal Revenue Code of 1954 to allow individuals who do not itemize deductions a deduction for expenses paid or incurred for services in connection with the preparation of any individual income tax return.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6803 To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6975 To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

HANSEN, George of Idaho

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes.

H.R. 305 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for certain amounts of savings.

H.R. 306 To amend the Internal Revenue Code of 1954 to exempt dividends from Federal taxation, to allocate corporate income tax revenues for payments to qualified registered voters, and for other purposes.

H.R. 307 To exempt limited amounts of oil production by independent producers from the windfall profits tax and for other purposes.

H.R. 308 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 309 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 310 To prohibit the importation into the United States of certain agricultural products of Cuba, to include citrus, winter vegetables, and tropical fruits until after 1989.

H.R. 311 To strengthen the American family and promote the virtues of family life through education, tax assistance, and related measures.

H.R. 312 To reduce interest and inflation, and for other purposes.

H.R. 315 To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1584 To provide for certain benefits for the United States citizens held hostage in Iran.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

HANSEN, George of Idaho—Continued

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.
H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.
H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.
H.R. 3282 To provide for permanent tax rate reductions for individuals.
H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.
H.R. 4059 To amend the Internal Revenue Code of 1954 to provide a credit or a deduction for maintaining a household which includes as a member a dependent who has attained the age of sixty-five, and to provide a deduction for amounts contributed under a trust established for a handicapped relative or a parent who has attained the age of sixty-five.
H.R. 4060 To amend the Internal Revenue Code of 1954 to provide for a deduction for amounts contributed to an education savings account.
H.R. 4061 To amend the Internal Revenue Code of 1954 to provide exemptions for childbirth or adoption.
H.R. 4093 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.
H.R. 4640 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4821 To amend the Internal Revenue Code of 1954 to provide taxpayer relief and simplification of the individual income tax, and for other purposes.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 4944 To amend the Internal Revenue Code to provide an income tax exemption for certain mutual benevolent insurance associations.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.
H.R. 5596 To provide for fairness and equity in international trade.
H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.
H.R. 5615 To repeal the tax on generation-shipping transfers.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7041 To repeal the withholding of tax from interest and dividends.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.

HANSEN, James V. of Utah

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

HANSEN, James V. of Utah—Continued

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2824 To amend the Internal Revenue Code of 1954 to increase to $750 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.
H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.
H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.
H.R. 4439 To repeal the provision added by the Economic Recovery Tax Act of 1981 which treats investments by individual retirement plans in collectibles as distributions.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.
H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

HARKIN, Tom of Iowa

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.
H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.
H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.
H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.
H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).
H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.
H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.
H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.
H.R. 1913 To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by hearing-impaired individuals.
H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

HARKIN, Tom of Iowa—Continued

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3336 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual and corporate income tax rates, in the estate and gift tax rates, in the amount of certain excise taxes, and in other income and estate tax provisions.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3960 To amend the Internal Revenue Code of 1954 to provide that gross income does not include certain amounts of interest accrued by individuals on savings certificates which bear a rate of interest at least equal to the rate of inflation and which are held for at least 3 years.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5719 To amend the Internal Revenue Code of 1954 to impose an excise tax on certain acquisitions of business entities.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6119 To amend the Internal Revenue Code of 1954 to impose Federal excise taxes on sales at retail of certain automobiles, recreational boats, jewelry, clothing, and certain other items.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7100 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

HARTNETT, Thomas F. of South Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

HARTNETT, Thomas F. of South Carolina—Continued

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2033 To amend the Internal Revenue Code of 1954 to allow a deduction for contributions to savings accounts for use by first-time home buyers in purchasing a principal residence.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3306 To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6234 To reduce the public debt of the United States by imposing a manufacturers excise tax and requiring that the proceeds from such tax be used to reduce the public debt.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7267 To suspend temporarily the duty on certain menthol feedstocks until July 1, 1986.

HARTNETT, Thomas F. of South Carolina—Continued

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

HATCHER, Charles of Georgia

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

HAWKINS, Augustus F. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

HAWKINS, Augustus F. of California—Continued

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5443 To delay for three months (until November 1, 1982) the effective date of the recently enacted amendments to title II of the Social Security Act which generally eliminate child's insurance benefits in the case of children over age 18 who are in college; to extend (through September 1982) the period within which a child must have been already enrolled at the college level in order to fall within the special exception permitting payment of such benefits; and to extend by one year (through mid-1986) the period during which such benefits may continue to be paid in the case of a child falling within such exception.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

HECKLER, Margaret M. of Massachusetts

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1712 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2082 To provide duty-free treatment with respect to parts of pipe organs.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3682 To improve productivity and promote capital investment in small business and for other purposes.

HECKLER, Margaret M. of Massachusetts—Continued

H.R. 3795 To amend title 18 of the United States Code to make arson involving public accommodations affecting interstate or foreign commerce an offense, to require a report to Congress from the Federal Arson Prevention Control Task Force, and to amend the Internal Revenue Code of 1954 to provide an investment tax credit for the installation of certain fire prevention equipment.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5292 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 5293 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5415 To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 6085 To provide a program of Federal supplemental unemployment compensation.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6353 To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6578 To amend the Internal Revenue Code of 1954 to clarify the exclusion from income for the value of lodging located in the proximity of an educational institution and furnished by such institution to its employees.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7194 To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

HECKLER, Margaret M. of Massachusetts—Continued

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 381 To authorize pension fund investments.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

HEFNER, W. G. (Bill) of North Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.
H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

HEFTEL, Cecil (Cec) of Hawaii

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1715 To amend the Internal Revenue Code of 1954 to permit tax-free sales of fuels for use in certain buses.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1963 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2133 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.
H.R. 2173 To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.
H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.
H.R. 2525 To amend the Internal Revenue Code of 1954 to encourage investment and economic growth by providing a simplified first-year capital cost recovery method.
H.R. 2539 To amend the Internal Revenue Code of 1954 to increase the amount of the deduction allowable for certain moving expenses.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.
H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3086 To amend the Internal Revenue Code to change certain accounting rules related to inventory, and for other purposes.
H.R. 3153 To amend title XVIII of the Social Security Act to provide for an independent Provider Payment Review Board to review disputes on cost reimbursement under the medicare program between providers of services and the Secretary of Health and Human Services, and for other purposes.
H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

HEFTEL, Cecil (Cec) of Hawaii—Continued

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3443 To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3500 To amend the Internal Revenue Code of 1954 to provide a simplified capital cost recovery method with only 3 classes of personal property which combines the investment credit with the depreciation deduction in a first-year allowance.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3718 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3743 To amend the Internal Revenue Code of 1954 to increase the amount of certain moving expenses allowable as a deduction.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4408 To amend the Energy Tax Act of 1978 to allow certain additional refunds relating to the repeal of the excise tax on buses.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5113 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, and for other purposes.

H.R. 5166 To amend the Internal Revenue Code of 1954 to make certain sales of fuel for use in a taxicab exempt from tax, to make permanent the provision for refund of taxes paid on the sale of fuel for use in a taxicab, and for other purposes.

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5332 To amend the Internal Revenue Code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5521 To amend the Internal Revenue Code of 1954 to allow lessors the residential energy credit.

H.R. 5522 To amend the Internal Revenue Code of 1954 to provide specific criteria for the allowance of the residential energy credit for passive solar energy systems.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5845 To amend the Internal Revenue Code of 1954 to exempt conventions, et cetera, held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5985 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, to provide that the foreign tax credit shall be applied separately with respect to taxes paid or deemed paid to the Virgin Islands, and for other purposes.

H.R. 6023 To make the income tax credit for increasing research activities permanent.

H.R. 6024 To amend the Internal Revenue Code of 1954 with respect to the allocation under section 861 of research and experimental expenditures.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6096 To amend the Internal Revenue Code of 1954 to provide that certain provisions relating to annual accrual method of accounting for corporations engaged in farming be extended to corporate joint ventures, and for other purposes.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6353 To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.

H.R. 6572 To amend the Internal Revenue Code of 1954 to extend the general energy investment tax credit to December 31, 1985, and to expand the application of the special rules for certain long-term projects.

H.R. 6669 To amend the Internal Revenue Code of 1954 to include modifications to chlor-alkali electrolytic cells in credit for investment in certain energy property.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6735 To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.

HEFTEL, Cecil (Cec) of Hawaii—Continued

H.R. 6736 To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7093 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

H.R. 7268 To amend the Internal Revenue Code of 1954 to extend the energy tax credit for investments in certain classes of energy property, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

HENDON, Bill of North Carolina

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5782 To prohibit imports from Iran until the Government of Iran ceases its persecution of the Bahais in Iran.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

HERTEL, Dennis M. of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

11-054 O - 83 - 44

HERTEL, Dennis M. of Michigan—Continued

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3625 To provide mandatory social security coverage for Members of Congress.

H.R. 3626 To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5647 To amend the Internal Revenue Code of 1954 to allow a deduction for State and local utility taxes.

H.R. 5648 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for residential energy conservation expenditures.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

HERTEL, Dennis M. of Michigan—Continued

H.R. 5951 To amend the Internal Revenue Code of 1954 to repeal the provision which allows Members of Congress to deduct living expenses without substantiating those expenses.
H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6607 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.
H.R. 6608 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.
H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

HIGHTOWER, Jack of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.
H.R. 2180 To amend the Internal Revenue Code of 1954 to exempt from the windfall profits tax crude oil from certain royalty interests.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 5197 To amend the Internal Revenue Code of 1954 to allow the Secretary of Agriculture to designate drought areas for purposes of allowing the special tax treatment for the proceeds from livestock sold on account of drought.
H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.
H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7425 To increase temporarily the duty on certain wool that is the product of Argentina or Uruguay.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

HILER, John of Indiana

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

HILER, John of Indiana—Continued

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 3719 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

HILER, John of Indiana—Continued

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6397 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for computers designed primarily for educational, professional, or other essentially nonrecreational use in the home.
H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.
H.R. 6607 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.
H.R. 6608 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

HILLIS, Elwood of Indiana

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1591 To provide a program of emergency unemployment compensation for areas experiencing high rates of unemployment.
H.R. 1592 To amend the adjustment assistance programs under the Trade Act of 1974 in order to impose import fees on articles causing injury to domestic workers, firms, and communities sufficient in amount to reimburse the Federal Government for the cost of such programs.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.
H.R. 2395 To make the tax deduction for repayment of certain unemployment compensation benefits which is applicable to taxable years beginning after December 28, 1980, applicable to taxable years ending after April 2, 1975.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 4042 To amend the Internal Revenue Code of 1954 to allow manufacturers to purchase articles tax-free for use as service or repair parts.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.
H.R. 5667 To impose quotas on the importation of automobiles.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.
H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

HILLIS, Elwood of Indiana—Continued

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

HINSON, Jon Clifton of Mississippi

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1081 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1082 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in domestic securities by allowing a 10-percent income tax credit for such investments.

H.R. 1083 To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or ranch or trade or business if the spouse or children of the decedent materially participate in such farm or ranch or trade or business.

H.R. 1084 To amend the Internal Revenue Code of 1954 to subject foreign investors to the capital gains tax on gain from the sale or exchange of certain farmland and other rural land located in the United States.

H.R. 1085 To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000.

H.R. 1086 To amend part A of title IV of the Social Security Act to make it clear that any State may impose work requirements as a condition of eligibility for aid to families with dependent children.

H.R. 1087 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 1088 To amend the Internal Revenue Code of 1954 to allow rapid amortization for buildings and equipment, and to take into account 100 percent of the cost of property for purposes of determining qualified investment under the investment tax credit.

H.R. 1089 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates in the amount of personal exemptions.

H.R. 1090 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1091 To amend the Internal Revenue Code of 1954 to allow an individual to establish a tax-exempt trust fund for the support of a handicapped dependent.

H.R. 1092 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon for the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1093 To exempt limited amounts of oil production by independent producers from the windfall profits tax and for other purposes.

H.R. 1094 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1095 To amend the Internal Revenue Code of 1954 to provide for payment by the Government of all reasonable litigation expenses to prevailing taxpayers in legal actions.

H.R. 1096 To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

H.R. 1097 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 1098 To amend the Internal Revenue Code of 1954 to exclude from gross income $10,000 of interest in the case of an individual taxpayer.

H.R. 1099 To amend the Internal Revenue Code of 1954 to provide an exclusion for income earned abroad attributable to certain charitable services.

H.R. 1101 To provide for permanent tax rate reductions for individuals.

H.R. 1102 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1103 To amend the Internal Revenue Code of 1954 to allow individuals a refundable tax credit for a portion of the rent which they pay on their principal residences and which is attributable to real property taxes.

H.R. 1104 To amend the Internal Revenue Code of 1954 to provide certain tax incentives for individuals and businesses in depressed areas.

H.R. 1109 To amend the Internal Revenue Code of 1954 to prevent tax deductions for the salary of aliens illegally employed in the United States and to amend the Social Security Act to limit benefits under the aid to families with dependent children program and under the medicaid program to citizens and lawfully admitted aliens.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

HINSON, Jon Clifton of Mississippi—Continued

H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

HOLLAND, Kenneth of South Carolina

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1717 To amend the Internal Revenue Code of 1954 relating to certain dividends received by life insurance companies.
H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.
H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.
H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.
H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.
H.R. 2397 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain lending or finance businesses for purposes of the tax on personal holding companies.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2775 To amend the Internal Revenue Code of 1954 to clarify provisions prohibiting discrimination in vesting standards under plans governing qualified trusts, and for other purposes.
H.R. 2837 Relating to the tax treatment of certain transactions involving automobiles and trucks entered into before January 1, 1981.
H.R. 2838 To amend the Internal Revenue Code of 1954 to provide for increased investment by individuals through a tax-deferred rollover account.
H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 3086 To amend the Internal Revenue Code to change certain accounting rules related to inventory, and for other purposes.
H.R. 3093 To amend the Internal Revenue Code of 1954 to provide for increased savings and investment by individuals through a tax-deferred rollover account.
H.R. 3150 To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall be allowable for up to $100,000 of the cost of any horse.
H.R. 3306 To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.
H.R. 3338 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 3890 To amend the Internal Revenue Code of 1954 to allow the investment tax credit for theatrical productions.
H.R. 4094 To amend the Internal Revenue Code of 1954 to provide an additional 3 years for the completion of certain requirements necessary for the extension through 1990 of the energy investment tax credit for long-term projects.
H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.
H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4592 To amend the Internal Revenue Code of 1954 to eliminate the withholding requirements with respect to gambling winnings, to provide that information returns with respect to gambling winnings shall be required only in cases of payments of $10,000 or more, and to allow a 3-year carryover of net gambling losses.
H.R. 4961 To make miscellaneous changes in the tax laws.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.
H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.
H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.
H.R. 5113 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5470 To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries, and for other purposes.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5596 To provide for fairness and equity in international trade.

HOLLAND, Kenneth of South Carolina—Continued

H.R. 5599 To provide that recent amendments of section 1239 of the Internal Revenue Code of 1954 shall not apply to a disposition of property if a private letter ruling, issued before the enactment of the amendments, provided that such section would not apply to the disposition.

H.R. 5732 To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries or sickness, and for other purposes.

H.R. 5985 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, to provide that the foreign tax credit shall be applied separately with respect to taxes paid or deemed paid to the Virgin Islands, and for other purposes.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6140 To amend the Internal Revenue Code of 1954 with respect to the treatment of expenses of attending foreign conventions.

H.R. 6278 To apply duty-free treatment to tetra amino biphenyl.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6358 To prevent retroactive recharacterization for tax purposes of certain binding lease contracts that include a terminal rental adjustment clause.

H.R. 6407 To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6630 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of industrial development bonds.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6975 To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.

H.R. 7093 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.

H.R. 7233 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve retirement income security under private multiemployer pension plans and encourage employee participation in these plans by modifying the rules respecting funding, premium rates, asset sales, and employer withdrawal liability, and for other purposes.

H.R. 7269 To amend the Tax Reform Act of 1976 to extend for an additional 4 years, the exclusion from gross income of the cancellation of certain student loans.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

HOLLENBECK, Harold C. of New Jersey

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1112 To amend the Internal Revenue Code of 1954 to provide that the requirement that unemployment compensation be reduced by certain retirement benefits will not apply to social security and railroad retirement benefits.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3649 To correct an anomaly in the tariff treatment of ethyl and methyl parathion.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4677 To reduce the Federal deficit by repealing certain provisions of the Economic Recovery Tax Act of 1981 and certain additional tax expenditures.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

HOLLENBECK, Harold C. of New Jersey—Continued

H.R. 4844 To amend the Tariff Schedules of the United States to permit the duty-free entry of materials certified by the National Aeronautics and Space Administration as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launches, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5322 To amend the Internal Revenue Code of 1954 to provide individuals an income tax credit of up to $750 of the cost of purchasing a new passenger automobile, an income tax credit of up to $5,000 for purchasing a new house, and an additional 10 percent investment tax credit for farm equipment.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

HOLT, Marjorie S. of Maryland

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 332 To amend the Internal Revenue Code of 1954 to prohibit the Internal Revenue Service from terminating for reasons of racial discrimination the tax exempt status of any organization established for the purposes of educational instruction without proper adjudication by a court of the United States or of any State.

H.R. 333 To provide that individuals who retired on disability before October 1, 1976, shall be entitled to the exclusion for disability payments under section 105(d) of the Internal Revenue Code of 1954 without regard to the income limitation in such section, and for other purposes.

H.R. 334 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in banks and certain other savings institutions.

H.R. 335 To amend the Internal Revenue Code of 1954 to allow a taxpayer a deduction from gross income for expenses paid by him for the education of any of his dependents at an institution of higher learning.

H.R. 336 To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.

H.R. 337 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 338 To amend the Internal Revenue Code of 1954 to allow an exemption for certain professional liability insurance organizations.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

HOLT, Marjorie S. of Maryland—Continued

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2899 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 2981 To repeal section 3402(q) of the Internal Revenue Code of 1954 which requires for income tax purposes, amounts to be withheld from certain gambling winnings.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3576 To amend the Internal Revenue Code of 1954 to exclude certain services performed on fishing boats from coverage for purposes of unemployment compensation.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3650 To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4973 To exempt certain charterboats in the U.S. Virgin Islands from the entry requirements of the customs laws.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5370 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

HOLT, Marjorie S. of Maryland—Continued

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6126 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 shall take effect 3 months sooner than scheduled under such Act, to encourage the production and sale of housing, and to increase exports.

H.R. 6299 To amend the Unfair Competition Act of 1916 to provide for further relief in the event of unfair foreign competition.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

HOPKINS, Larry J. of Kentucky

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

HOPKINS, Larry J. of Kentucky—Continued

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5525 To repeal the income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6703 To amend title 11, United States Code, to provide that claims of governmental units arising from dischargeable educational loans shall have priority and that educational loans which are not dischargeable under chapter 7 of such title shall not be dischargeable under chapter 13 of such title, and to amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6982 To temporarily waive the 120-percent factor used in determining whether extended unemployment benefits are payable in a State.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

HORTON, Frank of New York

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 226 To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 345 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 346 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or peat burning stoves.

H.R. 347 To amend title II of the Social Security Act to increase to $750 in all cases the amount of the lump-sum death payment thereunder.

H.R. 349 To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1016 To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

H.R. 1017 To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

HORTON, Frank of New York—Continued

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2862 To amend the Internal Revenue Code of 1954 to increase to $1,000 the amount of interest paid by financial institutions which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 2981 To repeal section 3402(q) of the Internal Revenue Code of 1954 which requires for income tax purposes, amounts to be withheld from certain gambling winnings.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

HORTON, Frank of New York—Continued

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5576 To amend title II of the Social Security Act to eliminate the recently enacted limitations on lump sum death benefits.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7175 To amend the Internal Revenue Code of 1954 to allow the Secretary of Treasury to waive the interest penalty for failure to pay estimated income tax for elderly and retired persons, in certain situations.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

HOWARD, James J. of New Jersey

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 214 To amend title XVIII of the Social Security Act to include as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

H.R. 468 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 557 To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for the cutting and removal of corns, warts, and calluses, and the reduction of club nails.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 806 To amend title XVIII of the Social Security Act to provide for the administrative and judical review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2595 To amend title XVIII of the Social Security Act to permit payment under the medicare program for certain types of foot care.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2930 To provide for the improvement of the Nation's airport and airway system, for the modification of airport and airway user taxes, and for other purposes.

H.R. 2962 To provide for the recovery of capital and operation and maintenance costs assignable to commercial waterway transportation for certain United States Army Corps of Engineers inland waterway projects.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3197 To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

HOWARD, James J. of New Jersey—Continued

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3697 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4182 To extend the airport development aid program through fiscal year 1981.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4480 To extend through June 30, 1985, the suspension of import duties on synthetic rutile.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4846 To provide for the recovery of capital and operation and maintenance costs assignable to commercial water transportation for certain United States Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5422 To amend title II of the Social Security Act to reinstate the formulas for computing primary insurance amounts which were in effect before the enactment of the Social Security Amendments of 1977, and for other purposes.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5793 To amend the Federal Election Campaign Act of 1971 to impose additional contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6078 To provide for the recovery of certain capital and operation and maintenance expenditures assignable to commercial waterway transportation for certain Tennessee Valley Authority and Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

HOWARD, James J. of New Jersey—Continued

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6165 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for hiring certain unemployed individuals and to make certain changes with respect to the tax treatment of oil and gas income.

H.R. 6211 To authorize appropriations for construction of certain highways in accordance with title 23, United States Code, for highway safety, for mass transportation in urban and rural areas, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7176 To amend title II of the Social Security Act to provide that a beneficiary who dies shall (if otherwise qualified) be entitled to a prorated benefit for the month of his death.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

H.Con.Res. 387 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

HOYER, Steny H. of Maryland

H.R. 444 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3650 To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

HUBBARD, Carroll, Jr. of Kentucky

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

11-054 O - 83 - 45

HUBBARD, Carroll, Jr. of Kentucky—Continued

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 2398 To provide, for purposes of the Federal income tax, that the one-time exclusion from gross income of gain from the sale of a principal residence by an individual who has attained age 55 shall apply to sales and exchanges after December 31, 1977.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.

H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5749 To provide that the amendment made by the Economic Recovery Tax Act of 1981 with respect to the eligibility of replacement property acquired in a section 1031 or 1033 transaction for special farm valuation for estate tax purposes shall apply to estates of decedents dying after December 31, 1976.

H.R. 6079 To amend the Economic Recovery Tax Act of 1981 to allow an election of the unlimited marital deduction and the qualified terminable interest rules for estates of decedents dying after August 12, 1981, and before January 1, 1982.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6982 To temporarily waive the 120-percent factor used in determining whether extended unemployment benefits are payable in a State.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

HUCKABY, Jerry of Louisiana

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

HUCKABY, Jerry of Louisiana—Continued

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

HUGHES, William J. of New Jersey

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 149 To amend the Internal Revenue Code of 1954 to make certain changes in the provisions which increase the Federal unemployment tax in States which have outstanding Federal loans.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

HUGHES, William J. of New Jersey—Continued

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1719 To amend the Internal Revenue Code of 1954 to increase to $500 for an individual and $1,000 for a joint return the amount of dividends and interest which may be excluded from gross income, and to make such exclusion permanent.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1967 To amend the Clayton Act and the Internal Revenue Code of 1954 with respect to punitive damages received by private litigants under the Clayton Act, and for other purposes.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2993 To amend the Internal Revenue Code of 1954 to allow certain individuals who have attained age 65 or who are disabled a refundable tax credit for property taxes paid by them on their principal residences or for a certain portion of the rent they pay for their principal residences.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3492 To amend the Internal Revenue Code of 1954 to exclude certain service performed on fishing boats from coverage for purposes of unemployment compensation.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

HUGHES, William J. of New Jersey—Continued

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5084 To amend title XVIII of the Social Security Act to provide for alternative methods for payment of hospitals under the medicare program.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

HUGHES, William J. of New Jersey—Continued

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5670 To amend the Internal Revenue Code of 1954 to allow certain individuals who have attained age 65 or who are disabled a refundable tax credit for property taxes paid by them on their principal residences or for a certain portion of the rent they pay on their principal residences.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

HUGHES, William J. of New Jersey—Continued

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6837 To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 262 Requesting the President to submit to the Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

HUNTER, Duncan L. of California

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2824 To amend the Internal Revenue Code of 1954 to increase to $750 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

HUNTER, Duncan L. of California—Continued

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.
H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.
H.R. 5364 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress and to decrease the amount of outside earned income a Member may accept.
H.R. 6279 To amend the Internal Revenue Code of 1954 to deny certain tax benefits to imported machinery and equipment, and for other purposes.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7298 To expand Japan's market for United States agricultural products.
H.Res. 381 To authorize pension fund investments.
H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 326 Expressing the sense of the Congress that the Economic Recovery Tax Act of 1981 should not now be substantially amended and that every effort must be made to reduce the national deficit by ending excessive Federal spending.

HUTTO, Earl Dewitt of Florida

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.
H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.
H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.
H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.
H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.
H.R. 4244 To continue the minimum monthly insurance benefits under title II of the Social Security Act for individuals currently entitled to such benefits.
H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

HUTTO, Earl Dewitt of Florida—Continued

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

HYDE, Henry J. of Illinois

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 806 To amend title XVIII of the Social Security Act to provide for the administrative and judical review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

HYDE, Henry J. of Illinois—Continued

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.
H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.
H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.
H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.
H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.
H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.
H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.
H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.
H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

IRELAND, Andy of Florida

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

IRELAND, Andy of Florida—Continued

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2122 Relating to the application of section 103(b) of the Internal Revenue Code of 1954 to certain bonds for harbor improvements.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3139 To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3759 To amend the Tariff Act of 1930 with respect to the penalty for failure to declare articles valued at less than $50.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

IRELAND, Andy of Florida—Continued

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 320 Expressing the sense of the Congress that following the achievement of a balanced budget, any existing budget surplus should be applied to reducing the national debt.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

JACOBS, Andrew, Jr. of Indiana

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 356 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of sections 219 and 220 of such Code of certain individuals who separate from service with an employer during the taxable year.

H.R. 357 To amend title II of the Social Security Act to require actual dependency as a condition of a stepchild's eligibility for child's insurance benefits, thereby preventing an insured individual's stepchildren from qualifying for such benefits on his or her wage record (and thereby reducing the benefits of his or her natural children) if they are being supported by their natural parent.

H.R. 358 To amend title II of the Social Security Act to provide that surviving divorced wives, as well as widows, may marry after attaining age 60 without affecting their entitlement to widow's insurance benefits.

H.R. 359 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain from the sale of stock in a domestic corporation engaged in a trade or business related to energy if within ninety days after the sale the proceeds are invested in stock of another such corporation.

H.R. 360 To amend the Internal Revenue Code of 1954 to deny the business deduction for any amount paid or incurred for regularly scheduled air transportation to the extent such amount exceeds the normal tourist class fare for such transportation.

H.R. 362 To amend title XVIII of the Social Security Act for the purpose of mandating guidelines with respect to the return of unused home dialysis supplies.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 884 To provide that the proceeds of the windfall profit tax shall be used to reduce the public debt.

H.R. 885 To prohibit payments of retirement benefits to those who are not retired.

H.R. 886 To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals over age 65 amounts received on the redemption of certain United States savings bonds which have been held for at least 10 years.

H.R. 887 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to provide that an individual who has attained age 65, and who is eligible for old-age insurance benefits but has not filed application therefor, may elect (on an annual basis) to treat his or her employment or self-employment as not covered for social security benefit purposes and as exempt from social security taxes.

H.R. 888 To eliminate the exemption for Congress or for the United States from the application of certain provisions of Federal law relating to employment, privacy, and social security, and for other purposes.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2130 To amend the Internal Revenue Code of 1954 to provide that an individual who does not itemize deductions may deduct an amount equal to one-half of his charitable contributions.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2929 To amend the Internal Revenue Code of 1954 to modify certain W-2 filing requirements.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3890 To amend the Internal Revenue Code of 1954 to allow the investment tax credit for theatrical productions.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

JACOBS, Andrew, Jr. of Indiana—Continued

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5347 To amend the Internal Revenue Code of 1954 to increase by 8 cents per pack the Federal excise tax on cigarettes and to provide that revenues from the additional tax shall be deposited in the Federal Hospital Insurance Trust Fund under the Social Security Act.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5470 To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries, and for other purposes.

H.R. 5474 To rescind the tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5767 To amend the Internal Revenue Code of 1954 to eliminate the individual income tax reductions which take effect in 1983, and to exclude from gross income interest on certain low-interest residential mortgages and new motor vehicle loans.

H.R. 5768 To amend the Internal Revenue Code of 1954 to increase the Federal excise tax on distilled spirits and to provide that the revenues from the additional tax shall be deposited in the Federal Hospital Insurance Trust Fund under the Social Security Act.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7101 To amend the Social Security Amendments of 1977 to extend for five more years the exemption from reduction of benefits under title II of the Social Security Act for spouses receiving Government pensions and to apply the reduction in the duration-of-marriage requirement to such exemption.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 246 Expressing the sense of the Congress that the Internal Revenue Code of 1954 does not grant Federal tax benefits to educational institutions which discriminate on the basis of race or color.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

JEFFORDS, James M. of Vermont

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 444 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1432 To amend part A of title IV of the Social Security Act to reduce from six to three the maximum age of a child on account of whom a mother or other caretaker relative receiving aid to families with dependent children may claim an exemption from registration under the WIN program.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2401 Entitled the "Dairy Production Act of 1981".

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

JEFFORDS, James M. of Vermont—Continued

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5493 To amend the Internal Revenue Code of 1954 to limit the amount of living expenses while away from home which Members of Congress may deduct.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5984 To amend the Internal Revenue Code of 1954 to require the Internal Revenue Service to make reasonable efforts to locate persons to whom unclaimed tax refunds are owed, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6902 To amend the Tariff Act of 1930 to provide that there shall be no imposition of countervailing duties on an import of merchandise in the United States if the benefits of such import to industries in the United States exceed the injuries of such import to industries in the United States.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7365 To amend title II of the Social Security Act to liberalize the earnings test for postsecondary students who have attained age 18, but who nevertheless continue to qualify for child's insurance benefits under section 202(d) of such act (on a specially reduced basis) despite the general elimination of all benefits for such students in 1981, so that further reductions because of such students' outside earnings will not prevent them from continuing their education.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

JEFFRIES, Jim of Kansas

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

JEFFRIES, Jim of Kansas—Continued

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.

H.R. 3139 To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4640 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6352 To amend the Internal Revenue Code of 1954 to provide that a 10 percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than an exemption of $10,000.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7043 To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.

JEFFRIES, Jim of Kansas—Continued

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7181 To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.R. 7182 To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

JENKINS, Ed of Georgia

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 2133 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.

H.R. 2134 To amend the Internal Revenue Code of 1954 to exempt from the manufacturers excise tax chassis primarily designed as feed, seed, or fertilizer equipment and chassis, and parts and accessories therefor, sold in connection with the first retail sale of trucks and trailers with feed, seed, or fertilizer bodies.

H.R. 2173 To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2454 To extend duty-free treatment to certain freight containers.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 3056 To amend the Internal Revenue Code to permit foreign pension plans to invest in the United States on a nontaxable basis.

H.R. 3084 To amend title II of the Social Security Act to permit a State to modify its coverage agreement so as to exclude services performed in any year by an election official or election worker if the remuneration paid for such services is less than $300 (instead of only if such remuneration is less than $100 as at present).

H.R. 3085 To amend the Internal Revenue Code of 1954 to provide for employee stock ownership plans, and for other purposes.

H.R. 3086 To amend the Internal Revenue Code to change certain accounting rules related to inventory, and for other purposes.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3361 To amend the Internal Revenue Code of 1954 to provide that income received by handicapped individuals from activities at certain sheltered workshops shall not be taken into account in determining the allowance for a personal exemption with respect to such individual.

H.R. 3362 To amend the Internal Revenue Code of 1954 to clarify the tax-exempt status of agricultural and horticultural organizations operated for the purpose of bargaining collectively for the sale of members' products.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3497 To amend the Internal Revenue Code of 1954 relating to group-term life insurance purchased for employees.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3681 To amend the Internal Revenue Code of 1954 to increase to $900 the minimum amount a parent not having custody of a child must provide for the support of the child in certain cases in order to claim a personal exemption for the child.

H.R. 3682 To improve productivity and promote capital investment in small business and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4221 To amend the Tariff Schedules of the United States with respect to corduroy and velveteen.

H.R. 4452 To amend the Internal Revenue Code of 1954 to exempt from the manufacturer excise tax parts or accessories for light-duty trucks, and to allow manufacturers of a taxable truck body or chassis to combine it with certain taxable parts or accessories without incurring additional tax by reason of the combination.

H.R. 4494 To apply duty-free treatment to Fourdrinier wires suitable for use in capacitor papermaking machines.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4717 To amend the effective date provision of section 403(b)(3) of the Windfall Profit Tax Act of 1980 (P.L. 96-223) to further defer the effective date of certain provisions providing for the recognition of income of LIFO inventory amounts.

H.R. 4718 To amend the Revenue Act of 1978 to provide that, with respect to the amendments allowing the investment tax credit for single purpose agricultural or horticultural structures, credit or refund shall be allowed without regard to the statute of limitations for certain taxable years to which such amendments apply.

11-054 O - 83 - 46

JENKINS, Ed of Georgia—Continued

H.R. 4739 To amend the Internal Revenue Code of 1954 to provide for the taxation of crude oil purchasing cooperatives.
H.R. 4823 To permit subchapter S corporations to hold business rental real estate property.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5342 Relating to the effective date of the provision in the Economic Recovery Tax Act of 1981 which permits elections under section 2032A of the Internal Revenue Code of 1954 to be made on late estate tax returns.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.
H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6280 To amend the International Coffee Agreement Act of 1980.
H.R. 6281 To amend the Act Implementing the International Sugar Agreement, 1977.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6374 To amend the Internal Revenue Code of 1954 to provide an alternative method of allocation of property taxes for cooperative housing corporations.
H.R. 6407 To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.
H.R. 6468 To amend section 168 of the Internal Revenue Code of 1954 to require economic substance in lease transactions under the accelerated cost recovery system.
H.R. 6475 To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.
H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.
H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.
H.R. 7217 To amend the Internal Revenue Code of 1954 to provide that the income of qualified trusts and educational organizations from domestic oil and gas wells shall be treated as passive income for purposes of the tax on unrelated business taxable income.
H.R. 7269 To amend the Tax Reform Act of 1976 to extend for an additional 4 years, the exclusion from gross income of the cancellation of certain student loans.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

JOHNSTON, Eugene of North Carolina

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 708 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and for other purposes.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1699 To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

JOHNSTON, Eugene of North Carolina—Continued

H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4334 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5839 To apply duty-free treatment to hosiery knitting machines.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5884 To apply duty-free treatment to machines specifically designed for stretch or heat-set texturing of continuous filament man-made fibers.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5927 To provide duty-free treatment with respect to certain industrial safety equipment.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6514 To revise and reform the Immigration and Nationality Act, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

JONES, Ed of Tennessee

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

JONES, Ed of Tennessee—Continued

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

JONES, James R. of Oklahoma

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 401 To provide mandatory social security coverage for Members of Congress and the Vice President.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1327 To repeal the windfall profit tax.
H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.
H.R. 1329 To amend the Internal Revenue Code of 1954 to treat certain retailers of natural gas as independent producers for purposes of the crude oil windfall profit tax.
H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.
H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.
H.R. 2173 To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.
H.R. 2402 To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under section 4161(a) of such Code.
H.R. 2403 To amend the Internal Revenue Code of 1954 with respect to the treatment of gain on the sale or exchange of foreign investment company stock.
H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.
H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 3964 To provide for reconciliation pursuant to section 301 of the First Concurrent Resolution on the Budget for the fiscal year 1982.
H.R. 3982 To provide for reconciliation pursuant to section 301 of the first concurrent resolution on the budget for the fiscal year 1982.
H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.
H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.
H.R. 5596 To provide for fairness and equity in international trade.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7000 To provide for the protection of individuals against catastrophic medical expenses by providing for a catastrophic automatic protection plan and certification of qualified health plans offered by employers, and for other purposes.
H.R. 7164 To amend the Internal Revenue Code of 1954 to permit the Internal Revenue Service to waive the penalty imposed on underpayments of estimated tax where there was reasonable cause for the underpayment.
H.Con.Res. 265 Concerning tax-exempt status of private schools.

JONES, Walter B. of North Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 469 To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals who have attained the age of 62 $3,000 of interest received during any taxable year.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

JONES, Walter B. of North Carolina—Continued

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4236 To amend the Internal Revenue Code of 1954 and for other purposes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

KASTENMEIER, Robert W. of Wisconsin

H.R. 363 To amend the Internal Revenue Code of 1954 to provide that cigarette advertising is not a deductible business expense.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

KASTENMEIER, Robert W. of Wisconsin—Continued

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 6198 To amend the manufacturing clause of the copyright law.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6803 To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

KAZEN, Abraham, Jr.of Texas

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5391 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

KEMP, Jack F. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 821 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.

KEMP, Jack F. of New York—Continued

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1657 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to permit States to pay extended benefits on the basis of area triggers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3075 Relating to the tariff treatment of tuna packed in airtight containers.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4075 To suspend the duty on bulk fresh carrots.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4501 To temporarily suspend the duty on bulk fresh carrots from August 15 to February 15 of each year.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

KENNELLY, Barbara B. of Connecticut

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 4547 To provide that certain trusts shall not be treated as private foundations.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5893 To amend title XVIII of the Social Security Act with respect to determining the amount of payment for certain drugs under the medicare program.

KENNELLY, Barbara B. of Connecticut—Continued

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.
H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.
H.R. 6704 To provide additional transitional authority to issue mortgage subsidy bonds.
H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.
H.R. 6973 To amend the Social Security Amendments of 1977 to extend for five more years the exemption from reduction of benefits under title II of the Social Security Act for spouses receiving Government pensions and to apply the reduction in the duration-of-marriage requirement to such exemption.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

KILDEE, Dale E. of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.
H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.
H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.
H.R. 143 To provide a program of emergency unemployment compensation.
H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 364 To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of a certain portion of amounts received as annuities, pensions, or other retirement benefits by individuals who have attained age 65.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.
H.R. 1592 To amend the adjustment assistance programs under the Trade Act of 1974 in order to impose import fees on articles causing injury to domestic workers, firms, and communities sufficient in amount to reimburse the Federal Government for the cost of such programs.
H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.
H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.
H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.
H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.
H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.
H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

KILDEE, Dale E. of Michigan—Continued

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5146 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the new jobs credit of youths participating in certain education programs.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

KILDEE, Dale E. of Michigan—Continued

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5558 To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan repayment and interest requirements for States having a high unemployment rate.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6169 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain real property under the accelerated cost recovery system.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

KINDNESS, Thomas N. of Ohio

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

KINDNESS, Thomas N. of Ohio—Continued

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1812 To amend title II of the Social Security Act to end the payment of child's insurance benefits (on the basis of student status) to individuals who have attained age 18.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2135 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for tuition expenses for the higher education of themselves, their spouses, or their dependents.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6126 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 shall take effect 3 months sooner than scheduled under such Act, to encourage the production and sale of housing, and to increase exports.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

KINDNESS, Thomas N. of Ohio—Continued

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.

H.R. 7181 To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.R. 7182 To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7331 To amend the Internal Revenue Code of 1954 to provide financial relief to State and local governments, by eliminating a requirement that would result in a duplicative mailing each year.

H.Res. 381 To authorize pension fund investments.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

KOGOVSEK, Ray of Colorado

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 444 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 806 To amend title XVIII of the Social Security Act to provide for the administrative and judical review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

KOGOVSEK, Ray of Colorado—Continued

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of [illegible] allow certain married individuals who file separate returns [illegible] unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act [illegible] 1981"

H.R. 1809 To amend the Internal Revenue Code of [illegible] vide an income tax credit for social security taxes paid [illegible] 982.

H.R. 1819 To amend the Internal Revenue Code [illegible] empt certain farm property from the estate tax.

H.R. 1873 To amend the Internal Revenue Code of 195[illegible] increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3434 To amend the Internal Revenue Code of 1954 to modify certain requirements relating to the issuance of mortgage subsidy bonds.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

KOGOVSEK, Ray of Colorado—Continued

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5177 To permit persons who convey certain lands in Colorado to the United States for the expansion of the Fort Carson military installation to treat the conveyance of such lands as involuntary conversions for the purposes of section 1033 of the Internal Revenue Code of 1954.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5525 To repeal the income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 5962 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 262 Requesting the President to submit to the Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

KRAMER, Ken of Colorado

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 646 To amend the Internal Revenue Code of 1954 to provide for individual supplemental retirement savings.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1016 To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

H.R. 1017 To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1915 To amend the Internal Revenue Code of 1954 to provide for the exclusion from the gross estate of a decedent of a portion of the value of certain interests in a farm or ranch or trade or business if the spouse or children of the decedent materially participate in such farm or ranch or trade or business.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3719 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

KRAMER, Ken of Colorado—Continued

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.
H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5177 To permit persons who convey certain lands in Colorado to the United States for the expansion of the Fort Carson military installation to treat the conveyance of such lands as involuntary conversions for the purposes of section 1033 of the Internal Revenue Code of 1954.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.
H.R. 5403 To amend the Internal Revenue Code of 1954 to assist in lessening the impact on communities of rapid growth resulting from energy or resource development, and for other purposes.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

LaFALCE, John J. of New York

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.
H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.
H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.
H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.
H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.
H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.
H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).
H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.
H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.
H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.
H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

LaFALCE, John J. of New York—Continued

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2307 To amend the Internal Revenue Code of 1954 to provide that, for purposes of the Federal estate tax, amounts contributed to certain cemetery companies may be deducted from the gross estate.

H.R. 2308 To amend the Internal Revenue Code of 1954 to provide that, for purposes of the Federal estate tax, amounts contributed to certain cemetery companies may be deducted from the gross estate.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2409 To amend the Internal Revenue Code of 1954 to eliminate the marriage penalty by providing that all individuals shall use the income tax rates applicable to joint returns and that community property laws shall not apply for Federal income tax purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2548 To amend the Internal Revenue Code of 1954 to allow taxpayers to contribute $2,000 a year to certain retirement savings plans (in addition to the amount allowed as a deduction) without incurring liability for excess contributions tax, and to provide incentives for retirement savings by increasing the maximum amount of annual deduction allowable for deposits into individual retirement accounts and by permitting active participants in employer plans to establish such accounts.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2641 To revise the trigger provisions of the Federal-State extended unemployment compensation program.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3075 Relating to the tariff treatment of tuna packed in airtight containers.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3156 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes.

H.R. 3157 To amend the Internal Revenue Code of 1954 to reduce corporate income tax rates.

H.R. 3158 To amend the Internal Revenue Code of 1954 to permit small research-oriented firms to reduce income taxes by an amount equal to ten per centum of eligible research and development expenditures.

H.R. 3159 To establish a ten per centum tax credit for investment in research and development for small businesses.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3538 To amend the Internal Revenue Code of 1954 relating to the application of DISC rules to export trading companies, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3761 To amend the Internal Revenue Code of 1954 to improve productivity and employment by promoting capital investment in small business, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3859 To amend the Internal Revenue Code of 1954 to allow a deduction for sewer taxes, rents, and other similar sewer charges.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3919 To amend title II of the Social Security Act to provide that a beneficiary who dies shall (if otherwise qualified) be entitled to a prorated benefit for the month of his death.

H.R. 3920 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorization) rather than through the imposition of employment and self-employment taxes as at present, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

11-054 O - 83 - 47

LaFALCE, John J. of New York—Continued

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4701 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for 50 percent of their contributions to retirement savings.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4824 Requiring that trade readjustment allowances for weeks of unemployment after September 30, 1981 be determined on the basis of old law in the case of workers entitled to such allowances for weeks of unemployment beginning before October 1, 1981.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5325 To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5682 To amend the Internal Revenue Code of 1954 to encourage increases in productivity by special tax treatment for certain employee bonuses which are determined on the basis of profits or cost savings.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6261 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6706 To amend the Internal Revenue Code of 1954 by striking out the provision which grants Members of Congress special treatment with respect to living expense deductions.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

LaFALCE, John J. of New York—Continued

H.R. 6917 To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to the conditions under which extended compensation is payable in any State.
H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

LAGOMARSINO, Robert J. of California

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 997 To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1121 To reduce social security payroll taxes by amending the Social Security Act and the Internal Revenue Code of 1954.
H.R. 1122 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 1123 To amend the Internal Revenue Code of 1954 to provide a limited additional tax credit for political contributions to candidates for Congress.
H.R. 1124 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1125 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 1126 To amend the Internal Revenue Code of 1954 and certain other provisions of law to provide for automatic cost-of-living adjustments in the income tax rates, the amount of the standard, personal exemption, and depreciation deductions, and the rate of interest payable on certain obligations of the United States.
H.R. 1127 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of land to the United States, any State, or certain tax-exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 1131 To amend title XVIII of the Social Security Act for the purpose of improving certain provisions of the medicare program.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

LAGOMARSINO, Robert J. of California—Continued

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1308 To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least four years.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2217 To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.

H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 2824 To amend the Internal Revenue Code of 1954 to increase to $750 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

LAGOMARSINO, Robert J. of California—Continued

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3138 To amend the Internal Revenue Code of 1954 to increase the amount of the annual exclusion from taxable gifts to compensate for inflation since the enactment of such exemption and to provide an automatic increase in such amounts to compensate for future inflation.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4702 To amend title XVIII of the Social Security Act for the purpose of improving certain provisions of the medicare program.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5330 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

LAGOMARSINO, Robert J. of California—Continued

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7182 To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

LANTOS, Tom of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3075 Relating to the tariff treatment of tuna packed in airtight containers.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3221 To amend the Internal Revenue Code of 1954 to provide a credit or deduction for amounts contributed to a home ownership opportunity account.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

LANTOS, Tom of California—Continued

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

LANTOS, Tom of California—Continued

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

LATTA, Delbert L. of Ohio

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3539 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 4340 To amend the Internal Revenue Code of 1954 to provide that amounts paid for health insurance will be allowed as a deduction without regard to the 3 percent limitation on the medical deduction, to allow a deduction for one-half of the social security tax on self-employment income and for certain life insurance premiums, and for other purposes.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5417 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

LEACH, Jim of Iowa

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 837 To provide that the proposed increases in imputed interest rates under sections 482 and 483 of the Internal Revenue Code of 1954 shall not apply to farms and other small businesses.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4273 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers, acceleration of capital cost recovery of investment in plant, equipment, and real property, and incentives for savings, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

LEACH, Jim of Iowa—Continued

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4536 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, and to provide that the additional revenues resulting from such repeals shall be transferred to the Federal Old- Age and Survivors Trust Fund.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5322 To amend the Internal Revenue Code of 1954 to provide individuals an income tax credit of up to $750 of the cost of purchasing a new passenger automobile, an income tax credit of up to $5,000 for purchasing a new house, and an additional 10 percent investment tax credit for farm equipment.

H.R. 5323 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5440 To amend the Internal Revenue Code of 1954 to increase the age by which distributions from certain retirement plans must begin.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6282 To repeal the provisions enacted in the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7209 To amend the Internal Revenue Code of 1954 to provide certain income-tax incentives for soil and water conservation expenditures, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

LEATH, Marvin of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

LEATH, Marvin of Texas—Continued

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2502 To extend for 3 years the existing suspension of duty on natural graphite.

H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7111 To prohibit the purchase of grain and cotton at certain inadequate or excessive prices.

LeBOUTILLIER, John of New York

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 614 To repeal the earnings limitation of the Social Security Act.

H.R. 635 To amend title II of the Social Security Act to make it clear that social security benefits are and will continue to be exempt from all taxation.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3075 Relating to the tariff treatment of tuna packed in airtight containers.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3719 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.

H.R. 3764 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

LeBOUTILLIER, John of New York—Continued

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3860 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 3911 To amend the Internal Revenue Code of 1954 to permit individuals to establish housing accounts in certain financial institutions and to provide that interest on such accounts will be exempt from taxation.

H.R. 3960 To amend the Internal Revenue Code of 1954 to provide that gross income does not include certain amounts of interest accrued by individuals on savings certificates which bear a rate of interest at least equal to the rate of inflation and which are held for at least 3 years.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4274 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for commuting expenses.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6397 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for computers designed primarily for educational, professional, or other essentially nonrecreational use in the home.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

LeBOUTILLIER, John of New York—Continued

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.
H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) hot require any beneficiaries to pay back spouses' and survivors' benefits already received.

LEDERER, Raymond F. of Pennsylvania

H.R. 365 To extend for one year the provisions of law relating to the business expenses of State legislators.
H.R. 366 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition for elementary and secondary education.
H.R. 943 To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been affected by reductions in defense or aerospace contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms control policy and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

LEE, Garry A. of New York

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 646 To amend the Internal Revenue Code of 1954 to provide for individual supplemental retirement savings.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2290 To amend the Internal Revenue Code of 1954 to exclude all interest from the gross income of individuals.
H.R. 2428 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.
H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3682 To improve productivity and promote capital investment in small business and for other purposes.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5321 To repeal the special tax benefits provided during 1981 tc Members of Congress and to provide for fair and equal taxation of Members of Congress.
H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.
H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

LEE, Garry A. of New York—Continued

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5519 To give trade negotiating priority to service sector issues, to expand and clarify existing laws governing interstate and foreign commerce to better deal with service trade problems, and for other purposes.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

LEHMAN, William of Florida

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 806 To amend title XVIII of the Social Security Act to provide for the administrative and judical review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

H.R. 901 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1132 To allow a credit against Federal income taxes or a payment from the United States Treasury for State and local real property taxes or an equivalent portion of rent paid on their residences by individuals who have attained age 65.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1258 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on series E and EE United States savings bonds received by individuals who have attained age 65.

H.R. 1332 To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

LEHMAN, William of Florida—Continued

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1725 To amend the Internal Revenue Code of 1954 to increase to $500 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2598 To amend title XVIII of the Social Security Act to eliminate all the deductibles, coinsurance, and time limitations presently applicable to benefits thereunder; to eliminate medicare taxes as the method of financing hospital insurance benefits and premium payments as the method of financing supplementary medical insurance benefits (so that all benefits under such title will be financed from general revenues); to provide payment for eye care, dental care, hearing aids, prescription drugs, prosthetics, one physical checkup a year, preventive care, diagnosis of breast cancer, services of registered nurses, and certain other items not now covered; and to provide for the administrative and judicial review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3103 To improve part B of the medicare program with respect to the hearing requirement applicable to a carrier, the determination of reasonable charge, and the amount of payment made under such part.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3806 To amend title XVIII of the Social Security Act to provide that part A deductible under medicare may not be increased unless approved by both Houses of the Congress.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

LEHMAN, William of Florida—Continued

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4432 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health ca. facilities.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

LELAND, Mickey of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

LELAND, Mickey of Texas—Continued

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.
H.R. 3732 To consolidate Federal assistance to States for maternal and child health related services, to provide greater flexibility to States in administering programs providing these services, and for other purposes.
H.R. 3814 To consolidate Federal assistance to States for maternal and child health and related services, to provide greater flexibility to States in administering programs providing these services, and for other purposes.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.
H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.
H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5464 To amend the Internal Revenue Code of 1954 to exclude from gross income retirement benefits received by certain retired individuals who have attained age 65.
H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.
H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7043 To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

LENT, Norman F. of New York

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 369 To amend the Internal Revenue Code of 1954 to allow certain low- and middle-income individuals a refundable tax credit for a certain portion of the property taxes paid by them on their principal residences or of the rent they pay for their principal residences.
H.R. 370 To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.
H.R. 371 To amend title II of the Social Security Act to improve the treatment of women through the establishment and payment of working spouse's benefits.
H.R. 372 To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.
H.R. 373 To establish a task force to study and evaluate the taxation of real property by State and local governments, the effects of such taxation on certain taxpayers, and the feasibility to Federal taxation and other policies designed to reduce the dependence of State and local governments on such taxation.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

LENT, Norman F. of New York—Continued

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3927 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for increases in energy research and development expenditures.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4274 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for commuting expenses.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5170 To amend the Tariff Schedules of the United States and the Tariff Act of 1930 to expedite the international transmission of business documents, and for other purposes.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5528 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6137 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6378 To amend the Internal Revenue Code of 1954 to provide for the equal corporate income taxation of certain cooperative corporations and competing investor-owned businesses.

11-054 O - 83 - 48

LENT, Norman F. of New York—Continued

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

LEVITAS, Elliott H. of Georgia

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 889 To provide coverage under the Federal old-age, survivors, and disability insurance system for all officers and employees of the United States and its instrumentalities other than those in the judicial branch.
H.R. 903 To provide coverage under the Federal old-age, survivors, and disability insurance system for all Members of Congress and other officers and employees in the legislative branch of the Government.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 6481 To provide that Members of Congress will be treated in the same manner as other taxpayers with respect to the deductibility of living expenses while away from home in the pursuit of a trade or business.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

LEWIS, Jerry of California

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 608 To amend the Internal Revenue Code of 1954 to exclude from gross income $10,000 of interest on savings in the case of an individual taxpayer.
H.R. 609 To amend the Internal Revenue Code of 1954 to exclude from gross income $5,000 of interest on savings in the case of an individual taxpayer.
H.R. 610 To amend the Internal Revenue Code of 1954 to exclude from gross income $2,000 of interest on savings in the case of an individual taxpayer.
H.R. 617 To amend the Internal Revenue Code of 1954 to provide for a definition of the term "artificial bait".
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 760 To amend title II of the Social Security Act to make it clear that social security benefits are and will continue to be exempt from all taxation.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 2968 To amend the Internal Revenue Code of 1954 to encourage savings by allowing individuals to elect a credit against income tax for interest and dividends received, by increasing the maximum deduction for contributions to individual retirement plans, and by allowing the employees to deduct voluntary contributions to employer retirement plans, and to provide for the payment of bonus interest with respect to investments in individual retirement plans which have been held for more than 7 years.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

LEWIS, Jerry of California—Continued

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

LIVINGSTON, Bob of Louisiana

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 444 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 445 To amend the Internal Revenue Code of 1954 to provide that the executor may elect to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would not have been capital gain if such item had been sold by the decedent at its fair market value.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

LIVINGSTON, Bob of Louisiana—Continued

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

LOEFFLER, Tom of Texas

H.R. 44 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 46 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1644 To repeal the crude oil windfall profit tax.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7425 To increase temporarily the duty on certain wool that is the product of Argentina or Uruguay.

LOEFFLER, Tom of Texas—Continued

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

LONG, Clarence D. of Maryland

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 376 To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 377 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 378 To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

H.R. 886 To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals over age 65 amounts received on the redemption of certain United States savings bonds which have been held for at least 10 years.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 3254 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income an individual may earn while receiving benefits thereunder.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3650 To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5297 To amend part D of title IV of the Social Security Act to provide that the procedures which are presently available to AFDC families for the collection of past-due child and spousal support from Federal tax refunds shall also be available to non-AFDC families.

H.R. 5418 To rescind the tax benefits provided during 1981 to the Members of Congress for living expenses.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6860 To restore the Federal extended unemployment compensation program providing up to 39 weeks of benefits for laid-off workers.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

LONG, Clarence D. of Maryland—Continued

H.Con.Res. 16 Stating the intent of the Congress that social security benefits payable to prison inmates be surrendered to defray the current costs to the taxpayer of supporting prisoners in penal institutions as well as supporting their dependents on public assistance.

H.Con.Res. 119 Expressing the sense of Congress that the age of retirement under the social security program should remain at 65, and that the Congress will not enact legislation to raise such age.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 192 To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

LONG, Gillis W. of Louisiana

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

LOTT, Trent of Mississippi

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

LOTT, Trent of Mississippi—Continued

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

LOTT, Trent of Mississippi—Continued

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.
H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6126 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 shall take effect 3 months sooner than scheduled under such Act, to encourage the production and sale of housing, and to increase exports.
H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.
H.Res. 190 Expressing the sense of the House of Representatives to save the Social Security System.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

LOWERY, Bill of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 614 To repeal the earnings limitation of the Social Security Act.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.
H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.
H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.
H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

LOWERY, Bill of California—Continued

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3139 To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

H.R. 3253 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the unemployment tax of certain services performed by students.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4640 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

LOWRY, Mike of Washington

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

LOWRY, Mike of Washington—Continued

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 401 To provide mandatory social security coverage for Members of Congress and the Vice President.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 940 To amend title XVI of the Social Security Act to eliminate the benefit reduction presently applicable to individuals receiving support and maintenance from families with whom they are living, to continue supplemental security income payments for three months when a beneficiary is institutionalized, to provide for the monitoring of the supplemental security income trial work period provisions, and to make it clear that supplemental security income benefits (for up to three months) may be paid on the basis of presumptive mental (as well as physical) disability.
H.R. 941 To amend title XX of the Social Security Act to increase Federal payments to States for services which will assist in removing people from institutions, including the provision of alternative housing, sheltered employment, and similar services.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1401 To amend the Internal Revenue Code of 1954 to allow each individual to exclude $1,000 of interest on savings and to deny the deduction for interest paid or incurred with respect to credit extended through the use of credit cards.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.
H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.
H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.
H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.
H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 3103 To improve part B of the medicare program with respect to the hearing requirement applicable to a carrier, the determination of reasonable charge, and the amount of payment made under such part.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3173 To establish a national export policy for the United States.
H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.
H.R. 3429 To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.
H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.
H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.
H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.
H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.
H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.
H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.
H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.
H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.
H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.
H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

LOWRY, Mike of Washington—Continued

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5951 To amend the Internal Revenue Code of 1954 to repeal the provision which allows Members of Congress to deduct living expenses without substantiating those expenses.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7058 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

LUJAN, Manuel, Jr. of New Mexico

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

LUJAN, Manuel, Jr. of New Mexico—Continued

H.R. 1404 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for each barrel of oil or bitumen produced from the several rock types variously known as tar sand, bitumen rocks, oil impregnated rocks, oil sand and rock asphalt, from which oil is not recoverable in its natural state by oil well production methods including currently used enhanced oil recovery techniques.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1728 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2350 To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for certain social security taxes.

H.R. 2351 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2601 To amend the Internal Revenue Code of 1954 to allow individuals certain credits against income tax for certain expenses for education and a deduction from gross income for certain contributions to qualified higher education funds, and for other purposes.

H.R. 2602 To reduce unemployment by providing that unemployment insurance funds may be used pursuant to State laws establishing programs for payment to employers who hire the unemployed.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3256 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 3257 To amend the Internal Revenue Code of 1954 to exclude life insurance proceeds from the gross estate for purposes of the Federal estate tax.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3651 To exclude from gross income the first $1,000 of interest received from savings account deposits in home lending institutions.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4791 To amend the Internal Revenue Code of 1954 to provide an income tax credit for the purchase of a principal residence.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4892 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

LUKEN, Thomas A. of Ohio

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 905 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in certain savings institutions.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

LUKEN, Thomas A. of Ohio—Continued

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3588 To amend the applicable provisions of the Social Security Act and the Public Health Service Act to assure that any individual who is eligible to receive eye or vision care services or foot care services which are covered under such a program will be effectively guaranteed the right to select a person licensed to practice medicine, osteopathy, optometry or podiatry to render such services for which he is legally authorized to perform.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 5123 To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5276 To provide assistance for transportation improvement projects.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

LUNDINE, Stanley N. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

LUNDINE, Stanley N. of New York—Continued

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2583 To amend the Internal Revenue Code of 1954 to provide transitional rules for estate and gift tax treatment of disclaimers of property interests created by transfers before November 15, 1958.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.
H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5682 To amend the Internal Revenue Code of 1954 to encourage increases in productivity by special tax treatment for certain employee bonuses which are determined on the basis of profits or cost savings.
H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.
H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.R. 7363 "The Specialty Steel Fair Trade Act of 1982".
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 457 Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.
H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

LUNGREN, Dan of California

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

LUNGREN, Dan of California—Continued

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2861 To amend the Internal Revenue Code of 1954 to phase in over a 3-year period a $300 increase in the amount of interest and dividends each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 3044 To clarify the intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil windfall profit tax.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

H.R. 4103 To provide coverage under the Federal old-age, survivors, and disability insurance system for all Members of Congress and other officers and employees in the legislative branch of the Government.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4[illegible]9 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

McCLORY, Robert of Illinois

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 967 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

McCLORY, Robert of Illinois—Continued

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.
H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.
H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.
H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.
H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

McCLOSKEY, Paul N. Jr. of California

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 821 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.
H.R. 901 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

McCLOSKEY, Paul N. Jr. of California—Continued

H.R. 2539 To amend the Internal Revenue Code of 1954 to increase the amount of the deduction allowable for certain moving expenses.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2795 To amend title II of the Social Security Act to improve the long range financing of the old-age, survivors, and disability insurance program by gradually increasing the minimum retirement age (for unreduced benefits) from 65 to 68.
H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.
H.R. 2833 To provide alternatives to institutionalization.
H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3743 To amend the Internal Revenue Code of 1954 to increase the amount of certain moving expenses allowable as a deduction.
H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.
H.R. 4021 To amend the Immigration and Nationality Act to provide for the establishment of a record of admission for permanent residence or temporary employment of certain aliens currently out of status in the United States, to provide for enhanced enforcement of the immigration laws, and for other pruposes.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.
H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

McCOLLUM, Bill of Florida

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 334 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in banks and certain other savings institutions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1581 To amend the Internal Revenue Code of 1954 to provide tax-saving incentives for savings accounts established for the purpose of purchasing a home.
H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.
H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

11-054 O - 83 - 49

McCOLLUM, Bill of Florida—Continued

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.
H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.
H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.
H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.
H.R. 4826 To reduce interest rates by limiting the rate of interest which the United States Government may pay on debt obligations issued by the United States and by establishing a national indexed usury ceiling.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.
H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6108 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received as annuities under the Civil Service Retirement Act.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

McCURDY, Dave of Oklahoma

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 334 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in banks and certain other savings institutions.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

McCURDY, Dave of Oklahoma—Continued

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3035 To amend the Internal Revenue Code of 1954 to exclude each year $10,000 of pensions and annuities from the gross income of individuals who have attained age 65.

H.R. 3683 To amend title II of the Social Security Act to increase the amount that a recipient may earn before being subject to a reduction in benefits on account of work.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

McDADE, Joseph M. of Pennsylvania

H.R. 11 To assist innovative small businesses by strengthening their role in federally funded research and development and by fostering their formation and growth in the economy, and to encourage investment in small businesses.

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises. and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

McDADE, Joseph M. of Pennsylvania—Continued

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".
H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.
H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.
H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.
H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.
H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.
H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.
H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.
H.R. 4555 To revoke the application of Revenue Ruling 81-216.
H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.
H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.
H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.
H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.
H.R. 5530 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits, and for other purposes.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6013 To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.
H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6803 To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.
H.R. 6990 To provide a program of Federal supplemental unemployment compensation.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7133 To amend title II of the Social Security Act to provide for continued payment of disability benefits during appeals of terminations of such benefits and to provide a more equitable basis for findings of ability to engage in substantial gainful work in making disability determinations.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

McDADE, Joseph M. of Pennsylvania—Continued

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

McDONALD, Larry of Georgia

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 993 To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determination.

H.R. 994 To amend the Internal Revenue Code of 1954 to extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns, and to remove rate inequities for married persons where both are employed.

H.R. 995 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 996 To amend the Internal Revenue Code of 1954 to provide an inflation adjustment for the amount exempted from gift tax.

H.R. 997 To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1308 To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least four years.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 2143 To amend the Internal Revenue Code of 1954 to restore the deduction for State and local taxes on gasoline and other motor fuels and to allow the deduction for such taxes without regard to whether the taxpayer itemizes other deductions.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

H.R. 4439 To repeal the provision added by the Economic Recovery Tax Act of 1981 which treats investments by individual retirement plans in collectibles as distributions.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5496 Limiting the source of supplemental funds for unemployment assistance.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

McDONALD, Larry of Georgia—Continued

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7181 To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.Con.Res. 30 Expressing the sense of the Congress with respect to balancing the Federal budget.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

McEWEN, Bob of Ohio

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2858 To exclude from gross income, for purposes of Federal income tax, interest paid to sellers of agricultural land purchased with loans made by such sellers to certain farmers and ranchers and insured under the Consolidated Farm and Rural Development Act.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3775 To amend the Internal Revenue Code of 1954 to allow self-employed individuals an income tax deduction for one-half of the social security tax on self-employment income.

H.R. 3776 To amend the Internal Revenue Code of 1954 to allow a deduction for certain life insurance premiums.

H.R. 3777 To amend the Internal Revenue Code of 1954 to provide that the amounts paid for health insurance will be allowed as a deduction without regard to the 3-percent limitation on the medical deduction and whether or not the individual itemizes his deductions.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4340 To amend the Internal Revenue Code of 1954 to provide that amounts paid for health insurance will be allowed as a deduction without regard to the 3 percent limitation on the medical deduction, to allow a deduction for one-half of the social security tax on self-employment income and for certain life insurance premiums, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

McEWEN, Bob of Ohio—Continued

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5052 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.
H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.
H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.
H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicl
H.R. 6526 To [illegible] the Secretary of Health and Human Services shall pay ben[illegible]o surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.R. 7343 To repeal the withholding of tax from interest and dividends.
H.Res. 381 To authorize pension fund investments.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

McGRATH, Raymond J. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1988 To suspend the duty on carob flour until December 31, 1984.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2890 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3258 To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

McGRATH, Raymond J. of New York—Continued

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5929 To extend by five months (through September 1982) the period prior to which an individual must have been in full-time attendance at a post-secondary school, college, or university in order to continue to receive child's insurance benefits, as a student, under the old-age, survivors, and disability insurance program.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6107 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6579 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for a certain amount of wages paid to a previously unemployed individual if such individual is hired between June 15, 1982, and October 15, 1982, and such individual represents a net increase in employment by the employer.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

McHUGH, Matthew F. of New York

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1725 To amend the Internal Revenue Code of 1954 to increase to $500 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5605 To repeal the provisions added by the Black Lung Benefits Revenue Act of 1981 which relate to the tax treatment of Members of Congress.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

McHUGH, Matthew F. of New York—Continued

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

McKINNEY, Stewart B. of Connecticut

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 468 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4432 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 4547 To provide that certain trusts shall not be treated as private foundations.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

McKINNEY, Stewart B. of Connecticut—Continued

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 350 Prohibiting the importation of petroleum and petroleum products from Libya.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

MADIGAN, Edward R. of Illinois

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

MADIGAN, Edward R. of Illinois—Continued

H.R. 708 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2567 Relating to the treatment of certain rentals of farm and business real property for purposes of section 2032A of the Internal Revenue Code of 1954.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3224 To consolidate Federal assistance to States for health services, to provide greater flexibility to States in administering health services programs, and for other purposes.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3723 To amend provisions of law concerned with health professions personnel, and for other purposes.

H.R. 3725 To provide a ceiling on Federal expenditures for Medicaid, to increase States' flexibility to determine the scope of their Medicaid programs, to make other amendments to the Medicare and Medicaid programs, and for other purposes.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4944 To amend the Internal Revenue Code to provide an income tax exemption for certain mutual benevolent insurance associations.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6379 To amend the Internal Revenue Code of 1954 to add a method of valuing farm land owned by a private foundation for purposes of determining whether the foundation is an operating foundation.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6877 To amend title XIX and part B of title XVIII of the Social Security Act to provide for budget reconciliation for fiscal years 1983, 1984, and 1985.

H.R. 7431 To amend the Railroad Retirement Act of 1974 to help assure sufficient resources to pay benefits, to make technical changes, and for other purposes.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MARKEY, Edward J. of Massachusetts

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

MARKEY, Edward J. of Massachusetts—Continued

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5141 To prohibit the United States Government from importing oil extracted in Libya.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

MARKEY, Edward J. of Massachusetts—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 381 To authorize pension fund investments.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 192 To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

MARKS, Marc L. of Pennsylvania

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

MARKS, Marc L. of Pennsylvania—Continued

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 6085 To provide a program of Federal supplemental unemployment compensation.

H.Con.Res. 35 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MARLENEE, Ron of Montana

H.R. 44 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 766 To exempt limited amounts of oil production by independent producers from the windfall profits tax and for other purposes.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2149 To amend title II of the Social Security Act to make it clear that social security benefits are and will continue to be exempt from all taxation.

H.R. 2150 To amend title II of the Social Security Act to provide that a beneficiary who dies shall (if otherwise qualified) be entitled to a prorated benefit for the month of his death.

H.R. 2151 To provide for minimum fines for certain offenses relating to welfare and unemployment fraud.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2248 To amend the Internal Revenue Code of 1954 to allow a deduction as an expense for certain amounts of depreciable business assets.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2630 Entitled "Tax Credit for the Elderly Improvement Amendments of 1981".

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4699 To amend the Internal Revenue Code of 1954 to provide that the executor may elect, for estate tax purposes, to value certain items at an amount equal to the adjusted basis of the decedent in such items and to remove certain limitations on charitable contributions of certain items.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

MARLENEE, Ron of Montana—Continued

H.R. 6512 To reduce interest rates by limiting the rate of interest which the U.S. Government may pay on debt obligations issued by the United States and by establishing a national indexed usury ceiling.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7268 To amend the Internal Revenue Code of 1954 to extend the energy tax credit for investments in certain classes of energy property, and for other purposes.

H.R. 7273 To amend the Internal Revenue Code of 1954 to make permanent the exclusion from gross income of interest received from all-savers certificates, to increase the maximum dollar amount of such exclusion, and for other purposes.

H.R. 7425 To increase temporarily the duty on certain wool that is the product of Argentina or Uruguay.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

MARRIOTT, Dan of Utah

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1410 To amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2133 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3682 To improve productivity and promote capital investment in small business and for other purposes.

H.R. 3726 To amend the Internal Revenue Code of 1954 to provide a credit for the employment of new employees and to incorporate in such credit a 40 percent additional credit for wages paid for service during the first 2 years to employees from distressed areas and employees of industries experiencing a shortage of skilled labor.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4224 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4640 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

MARRIOTT, Dan of Utah—Continued

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6425 To amend section 280A of the Internal Revenue Code of 1954 by repealing the provision directing the Secretary of the Treasury to prescribe amounts deductible without substantiation by Members of Congress for living expenses, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6684 To delay Treasury regulations on the debt-equity issue.

H.R. 6698 To amend the Internal Revenue Code of 1954 to make funds available to the small business community.

H.R. 6707 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax any oil from royalties or other economic interests held by the United States.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MARTIN, David of New York

H.R. 44 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

11-054 O - 83 - 50

MARTIN, David of New York—Continued

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.
H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.
H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

MARTIN, James G. of North Carolina

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 890 To amend the Tax Reform Act of 1976 to postpone the effective dates of "the family rental tax".
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1715 To amend the Internal Revenue Code of 1954 to permit tax-free sales of fuels for use in certain buses.
H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.
H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.
H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.
H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.
H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.
H.R. 2795 To amend title II of the Social Security Act to improve the long range financing of the old-age, survivors, and disability insurance program by gradually increasing the minimum retirement age (for unreduced benefits) from 65 to 68.
H.R. 2838 To amend the Internal Revenue Code of 1954 to provide for increased investment by individuals through a tax-deferred rollover account.
H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.
H.R. 3093 To amend the Internal Revenue Code of 1954 to provide for increased savings and investment by individuals through a tax-deferred rollover account.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

MARTIN, James G. of North Carolina—Continued

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.
H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 4155 To suspend for four years the duty on double-head latch needles.
H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 4655 To amend the Internal Revenue Code of 1954 with regard to the rollover or multiyear distributions from a qualified pension plan.
H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.
H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.
H.R. 5085 To amend the Internal Revenue Code of 1954 to eliminate the double tax on dividends, to allocate corporate income tax revenues for payments to qualified registered voters, and for other purposes.
H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.
H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6278 To apply duty-free treatment to tetra amino biphenyl.
H.R. 6353 To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.
H.R. 6380 To amend the Internal Revenue Code of 1954 to permit the disclosure of the names and addresses of persons receiving permits to produce distilled spirits for fuel use to certain State agencies for use in enforcing State laws.
H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.
H.R. 6468 To amend section 168 of the Internal Revenue Code of 1954 to require economic substance in lease transactions under the accelerated cost recovery system.
H.R. 6684 To delay Treasury regulations on the debt-equity issue.
H.R. 6708 To amend the Internal Revenue Code of 1954 to permit foreign pension plans to invest in the United States on a nontaxable basis for residential housing financing and investment purposes.
H.R. 7000 To provide for the protection of individuals against catastrophic medical expenses by providing for a catastrophic automatic protection plan and certification of qualified health plans offered by employers, and for other purposes.
H.R. 7118 To amend the Tariff Schedules of the United States to correct an anomaly in the rate of duty applicable to textile fabrics, articles and materials coated, filled or laminated with rubber or plastics.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

MARTINEZ, Matthew G.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

MARTIN, Lynn of Illinois

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

MARTIN, Lynn of Illinois—Continued

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6839 To provide a program of emergency unemployment compensation for areas experiencing high rates of unemployment.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6917 To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to the conditions under which extended compensation is payable in any State.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7006 To amend the Trade Act of 1974 to provide for congressional initiation of actions to respond to unfair foreign trade practices, and for other purposes.

H.R. 7007 To amend the Internal Revenue Code of 1954 to extend the credit for the employment of certain new employees, to include as a targeted group for purposes of such credit certain individuals who have exhausted their rights to unemployment benefits, and for other purposes.

MARTIN, Lynn of Illinois—Continued

H.R. 7043 To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MATSUI, Robert T. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.
H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.
H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.
H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.
H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).
H.R. 1524 To amend sections 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.
H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.
H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.
H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.
H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.
H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.
H.R. 3044 To clarify the intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil windfall profit tax.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.
H.R. 3306 To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3443 To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.
H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.
H.R. 3967 To amend the Internal Revenue Code of 1954 to allow individuals to take into account business deductions in the calculation of withholding allowances.
H.R. 4020 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for qualifying security devices.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.
H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.
H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.
H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.
H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.
H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

MATSUI, Robert T. of California—Continued

H.R. 4948 To amend the Internal Revenue Code of 1954 to provide for the application of cash or deferred arrangement rules to money purchase plans.
H.R. 4961 To make miscellaneous changes in the tax laws.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.
H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.
H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.
H.R. 5086 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of coal excise taxes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5230 To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5344 To amend the Internal Revenue Code of 1954 to permit new businesses to be eligible for the research and development tax credit.
H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.
H.R. 5699 To amend the Internal Revenue Code of 1954 to clarify the provisions relating to exempt-interest dividends paid by regulated investment companies, and for other purposes.
H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5871 To amend the Social Security Act with respect to the timing of Federal payments to States under their AFDC, medicaid, and title XX programs.
H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.
H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.
H.R. 6353 To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.
H.R. 6374 To amend the Internal Revenue Code of 1954 to provide an alternative method of allocation of property taxes for cooperative housing corporations.
H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.
H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6617 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981, to repeal the acceleration of the depreciation deductions which will occur in 1985, and for other purposes.
H.R. 6630 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of industrial development bonds.
H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.
H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.
H.R. 6735 To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.
H.R. 6736 To amend the Internal Revenue Code of 1954 to extend until December 31, 1990, the energy investment tax credit for solar, wind, geothermal, and ocean thermal property.
H.R. 6776 To amend the Tax Reform Act of 1969 with respect to the application of the excess business holdings provisions to private foundations.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6884 To amend the Trade Act of 1974 to provide that articles which are considered for, but fail to receive, designation as articles eligible for duty-free treatment under the generalized system of preferences may not be reconsidered for such designation for a period of 5 years.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7074 To amend section 151 of the Internal Revenue Code of 1954 to provide an additional exemption for disabled individuals who need assistance in the form of attendant care services or medical devices in order to be employed or whose disabilities are so severe that such assistance would not enable such individuals to be employed.

MATSUI, Robert T. of California—Continued

H.R. 7075 To amend the Internal Revenue Code of 1954 to provide a one- time exclusion of gain from the sale of a principal residence by a taxpayer who engages in such sale because he or a member of his family has become disabled, and for other purposes.

H.R. 7101 To amend the Social Security Amendments of 1977 to extend for five more years the exemption from reduction of benefits under title II of the Social Security Act for spouses receiving Government pensions and to apply the reduction in the duration-of-marriage requirement to such exemption.

H.R. 7217 To amend the Internal Revenue Code of 1954 to provide that the income of qualified trusts and educational organizations from domestic oil and gas wells shall be treated as passive income for purposes of the tax on unrelated business taxable income.

H.R. 7268 To amend the Internal Revenue Code of 1954 to extend the energy tax credit for investments in certain classes of energy property, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

MATTOX, Jim of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3953 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on the All Savers Certificate offered at financial institutions.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

MAVROULES, Nicholas of Massachusetts

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3682 To improve productivity and promote capital investment in small business and for other purposes.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

MAVROULES, Nicholas of Massachusetts—Continued

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5865 To amend the Internal Revenue Code of 1954 to treat barter exchanges as third-party recordkeepers for purposes of the special procedures applicable to third-party summonses.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6777 To amend section 103(b)(6) of the Internal Revenue Code of 1954 with respect to the exemption from the industrial development bond provisions for certain small issues, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981. and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

MAZZOLI, Romano L. of Kentucky

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

MAZZOLI, Romano L. of Kentucky—Continued

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.
H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1709 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.
H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.
H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.
H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5420 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6199 To amend the Internal Revenue Code of 1954 to require that Members of Congress substantiate the amounts they deduct as living expenses while away from home.
H.R. 6200 To amend the Internal Revenue Code of 1954 to require that Members of Congress substantiate the amounts they deduct as living expenses while away from home, and to amend the rules of the House of Representatives to restore the former limitations on outside earned income.
H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.
H.R. 6514 To revise and reform the Immigration and Nationality Act, and for other purposes.
H.R. 7357 To revise and reform the Immigration and Nationality Act, and for other purposes.
H.Res. 381 To authorize pension fund investments.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

MICA, Dan of Florida

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3543 To amend title II of the Social Security Act to increase to $10,000 in 1981 (with automatic adjustments thereafter) the annual amount of outside earnings which a beneficiary (of any age) may have without suffering deductions from benefits thereunder.
H.R. 3544 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 3900 To amend the Internal Revenue Code of 1954 to allow certain partnerships and partners to continue to report income on the cash method.
H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

MICA, Dan of Florida—Continued

H.R. 4827 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 6139 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 6316 To rescind the tax benefits provided during 1981 to Members of Congress in the form of living expense deductions.

H.R. 6537 To amend title II of the Social Security Act to eliminate benefit disparities by increasing primary insurance amounts, in cases where the benefits involved are computed under the present formula (enacted in 1977), to the extent necessary to assure that such benefits are no less than they would have been if computed under the pre-1977 formula.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 182 To provide that Congress will not reduce social security retirement benefits to Americans who have retired or who are about to retire.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 365 Directing the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

MICHEL, Robert H. of Illinois

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2567 Relating to the treatment of certain rentals of farm and business real property for purposes of section 2032A of the Internal Revenue Code of 1954.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7330 To authorize appropriations for construction of certain highways in accordance with title 23 of the United States Code, and for other purposes.

H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.Res. 190 Expressing the sense of the House of Representatives to save the Social Security System.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MIKULSKI, Barbara A. of Maryland

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 767 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for individuals who perform voluntary services for certain public service organizations.

MIKULSKI, Barbara A. of Maryland—Continued

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1595 To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by hearing-impaired individuals.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2413 Authorizing the establishment of a customs fund for use in the renovation, expansion, and construction of customs port facilities located on state or municipal marine terminal property at United States ports.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3650 To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4236 To amend the Internal Revenue Code of 1954 and for other purposes.

MIKULSKI, Barbara A. of Maryland—Continued

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5297 To amend part D of title IV of the Social Security Act to provide that the procedures which are presently available to AFDC families for the collection of past-due child and spousal support from Federal tax refunds shall also be available to non-AFDC families.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7042 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

MIKULSKI, Barbara A. of Maryland—Continued

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.
H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.
H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

MILLER, Clarence E. of Ohio

H.R. 44 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.
H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.
H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.
H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.
H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.
H.R. 4340 To amend the Internal Revenue Code of 1954 to provide that amounts paid for health insurance will be allowed as a deduction without regard to the 3 percent limitation on the medical deduction, to allow a deduction for one-half of the social security tax on self-employment income and for certain life insurance premiums, and for other purposes.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.
H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

MILLER, Clarence E. of Ohio—Continued

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

MILLER, George of California

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

MILLER, George of California—Continued

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.
H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.
H.R. 4599 To amend the Internal Revenue Code of 1954 to reduce the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.
H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.
H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.
H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.
H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.
H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

MINETA, Norman Y. of California

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

MINETA, Norman Y. of California—Continued

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2930 To provide for the improvement of the Nation's airport and airway system, for the modification of airport and airway user taxes, and for other purposes.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3288 To amend the Internal Revenue Code of 1954 to provide tax incentives for research and development expenditures.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4182 To extend the airport development aid program through fiscal year 1981.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

MINETA, Norman Y. of California—Continued

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

11-054 O - 83 - 51

MINETA, Norman Y. of California—Continued

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

MINISH, Joseph G. of New Jersey

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 767 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for individuals who perform voluntary services for certain public service organizations.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1415 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1416 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.

H.R. 1417 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1418 To amend the Internal Revenue Code of 1954 to increase the amount of the personal exemptions from $1,000 to $1,200.

H.R. 1419 To amend the Internal Revenue Code of 1954 to exclude from gross income $500 of interest on savings in the case of an individual taxpayer.

H.R. 1420 To increase alternatives to institutionalization for senior citizens.

H.R. 1421 To establish an Energy Company of America, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1970 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2996 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 3417 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $1,000 of interest and dividends.

H.R. 3545 To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Savers Certificate offered only at savings institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5451 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 5452 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

MINISH, Joseph G. of New Jersey—Continued

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5606 To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

H.R. 5796 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6515 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age sixty-two.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6617 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981, to repeal the acceleration of the depreciation deductions which will occur in 1985, and for other purposes.

H.R. 6672 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7085 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7393 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 70.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 387 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

MITCHELL, Donald J. of New York

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1750 To amend title XVI of the Social Security Act to provide that increases in social security benefits shall be disregarded in determining an individual's eligibility for supplemental security income benefits, and to provide that support and maintenance furnished a mentally retarded individual living in another person's household shall constitute income to him for supplemental security income benefit purposes.

H.R. 1751 To amend title XVI of the Social Security Act to provide for the exclusion from income, for purposes of determining eligibility and amount of benefits under the supplemental security income program, of income received by reason of employment in a sheltered work setting.

H.R. 1752 To amend the Internal Revenue Code of 1954 to provide an additional income tax exemption for a taxpayer supporting a dependent who is mentally retarded.

H.R. 1753 To amend the Internal Revenue Code of 1954 to provide that the special expenses incurred in maintaining a retarded or handicapped individual shall be allowable as a medical deduction without regard to the 3-percent floor.

MITCHELL, Donald J. of New York—Continued

H.R. 1754 To amend part A of title IV of the Social Security Act to establish a minimum aid to families with dependent children benefit amount to be required of all States, and to provide additional Federal matching for States which are presently below such minimum amount to assist them in increasing their aid to families with dependent children payments to comply with such requirement.

H.R. 1755 To amend the Tariff Schedules of the United States in order to increase the rate of duty on certain boxes, cases, and chests lined with textile fabrics.

H.R. 1756 To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct certain expenses paid by him for special education furnished to a child or other minor dependent who is physically or mentally handicapped.

H.R. 1757 To amend title II of the Social Security Act to provide for the computation of benefits thereunder on the basis of the worker's three years of highest earnings.

H.R. 1758 To amend the Internal Revenue Code of 1954 to exempt from Federal income taxation a trust established by a taxpayer for the purpose of providing care for certain mentally incompetent relatives of the taxpayer.

H.R. 1759 Relating to the effective date of the amendment contained in the Multiemployer Pension Plan Amendments Act of 1980 which relates to the treatment of certain retirement benefits under State unemployment compensation laws.

H.R. 1760 To amend the worker adjustment assistance provisions of the Trade Act of 1974 in order to repeal the requirement that workers may not be covered under certification of eligibility to apply for such assistance unless they are totally or partially separated from adversely affected employment within one year before the date of petitioning for such certification.

H.R. 1761 To amend title XVI of the Social Security Act so as to make the supplemental security income benefits program more effective, and benefits under such program more realistically available, for mentally retarded persons.

H.R. 1762 To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.

H.R. 2046 To amend title XVI of the Social Security Act to provide that payments of tuition, fees, or other training costs by any person for a mentally retarded adult individual attending a school for the retarded shall not be treated as income of such individual in determining his or her eligibility for supplemental security income benefits.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3794 To amend the Internal Revenue Code of 1954 to provide incentives for Employee Stock Ownership Plans.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4433 To repeal the provision of the Omnibus Budget Reconciliation Act of 1981 which provides that certain ex-service members will not be eligible for unemployment compensation.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

MITCHELL, Donald J. of New York—Continued

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5966 To amend the Social Security Act to provide for a more fair and equitable computation of prevailing charge levels for medical services.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

MITCHELL, Parren J. of Maryland

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

MITCHELL, Parren J. of Maryland—Continued

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 943 To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been affected by reductions in defense or aerospace contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms control policy and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2353 To amend title XI of the Social Security Act to provide that a Professional Standards Review Organization shall not be considered to be an agency of the United States.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

MITCHELL, Parren J. of Maryland—Continued

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3650 To amend the Internal Revenue Code of 1954 with respect to exemption from income taxation of certain mutual deposit guaranty funds.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 3968 To amend the Internal Revenue Code of 1954 to exclude from gross income certain savings bonds received by an employee as a service award, and for other purposes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

H.R. 4571 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments, and for other purposes.

MITCHELL, Parren J. of Maryland—Continued

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5682 To amend the Internal Revenue Code of 1954 to encourage increases in productivity by special tax treatment for certain employee bonuses which are determined on the basis of profits or cost savings.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5719 To amend the Internal Revenue Code of 1954 to impose an excise tax on certain acquisitions of business entities.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5953 To amend the Small Business Act.

MITCHELL, Parren J. of Maryland—Continued

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6299 To amend the Unfair Competition Act of 1916 to provide for further relief in the event of unfair foreign competition.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6618 To facilitate the economic adjustment of communities, industries, and workers to reductions or realignments in defense or aerospace contracts, military facilities, and arms export, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6837 To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 262 Requesting the President to submit to the Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

MITCHELL, Parren J. of Maryland—Continued

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 294 Expressing the sense of the Congress that businesses receiving tax benefits under the President's economic recovery program should help to offset the reductions in domestic programs by increasing their charitable contributions.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

MOAKLEY, Joe of Massachusetts

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4156 To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.

H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

MOAKLEY, Joe of Massachusetts—Continued

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5607 To amend the Internal Revenue Code of 1954 to exclude from gross income up to $4,000 of interest on savings in the case of individual taxpayers.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 587 To repeal provisions of law which require withholding on interest and dividends.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

MOFFETT, Anthony Toby of Connecticut

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3181 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

MOFFETT, Anthony Toby of Connecticut—Continued

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 4023 To amend the Internal Revenue Code of 1954 to authorize the disclosure of certain employment tax information to the National Institute for Occupational Safety and Health, for specified uses in such Institute's epidemiological research program.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4434 To amend the Internal Revenue Code of 1954 to authorize the disclosure of certain employment tax information to the National Institute for Occupational Safety and Health, for specified uses in such Institute's epidemiological research program.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4547 To provide that certain trusts shall not be treated as private foundations.

H.R. 4599 To amend the Internal Revenue Code of 1954 to reduce the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5486 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6165 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for hiring certain unemployed individuals and to make certain changes with respect to the tax treatment of oil and gas income.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

MOLINARI, Guy of New York

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 4979 To amend the Internal Revenue Code of 1954 to provide that a dividend paid by a corporation directly to certain charitable organizations at the direction of a shareholder shall be treated as a charitable contribution of the corporation, and to exclude such dividend from the income of such shareholder.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5929 To extend by five months (through September 1982) the period prior to which an individual must have been in full-time attendance at a post-secondary school, college, or university in order to continue to receive child's insurance benefits, as a student, under the old-age, survivors, and disability insurance program.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

MOLLOHAN, Robert H. of West Virginia

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

MOLLOHAN, Robert H. of West Virginia—Continued

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 467 To amend the Internal Revenue Code of 1954 to provide an additional income tax exemption where a taxpayer, his spouse, or any dependent of the taxpayer is handicapped.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3226 To amend Subparagraph (I) of Section 103 (b) (6) of the Internal Revenue Code of 1954 and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5251 To reinstate the national trigger provisions which were part of the extended unemployment compensation program before they were repealed by the Omnibus Budget Reconciliation Act of 1981.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

MOLLOHAN, Robert H. of West Virginia—Continued

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 192 To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MONTGOMERY, G. V. (Sonny) of Mississippi

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MOORE, W. Henson of Louisiana

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

MOORE, W. Henson of Louisiana—Continued

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1994 To amend the Internal Revenue Code of 1954 to provide that members of the uniformed services assigned to duty outside the United States shall be eligible for the earned income credit.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4420 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small issue exemption.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 5053 To amend the Internal Revenue Code of 1954 to clarify the provisions relating to exempt-interest dividends paid by regulated investment companies.

H.R. 5085 To amend the Internal Revenue Code of 1954 to eliminate the double tax on dividends, to allocate corporate income tax revenues for payments to qualified registered voters, and for other purposes.

H.R. 5100 To amend section 62 of the Internal Revenue Code of 1954 to make the treatment of business expenses of ministers under such section consistent with the treatment of such expenses for purposes of social security taxes.

H.R. 5672 To terminate the coverage of employees of Livingston Parish, Louisiana, under the old-age, survivors, and disability insurance program.

H.R. 5699 To amend the Internal Revenue Code of 1954 to clarify the provisions relating to exempt-interest dividends paid by regulated investment companies, and for other purposes.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6360 To increase the column 1 rate of duty on melamine.

H.R. 6399 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain employees of institutions of higher education under State unemployment compensation laws.

H.R. 6426 To amend the Internal Revenue Code of 1954 to allow nondeductible savings contributions to individual retirement accounts and individual retirement annuities.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6516 To amend the Internal Revenue Code of 1954 to limit the amount of unemployment compensation payable for a week of unemployment, and for other purposes.

H.R. 6517 To amend title 5, United States Code, to limit eligibility for unemployment compensation for ex-servicemembers, and for other purposes.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

MOORHEAD, Carlos J. of California

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 226 To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

MOORHEAD, Carlos J. of California—Continued

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5230 To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7418 To amend the Internal Revenue Code of 1954 to double the investment tax credit for American-made automobiles and certain light-duty trucks and to provide that the investment tax credit shall not be recaptured with respect to such vehicles by reason of any disposition, etc., after the second year of use.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

MORRISON, Sid of Washington

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 567 Relating to the treatment of certain annuity contracts.
H.R. 608 To amend the Internal Revenue Code of 1954 to exclude from gross income $10,000 of interest on savings in the case of an individual taxpayer.
H.R. 609 To amend the Internal Revenue Code of 1954 to exclude from gross income $5,000 of interest on savings in the case of an individual taxpayer.
H.R. 610 To amend the Internal Revenue Code of 1954 to exclude from gross income $2,000 of interest on savings in the case of an individual taxpayer.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.
H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

11-054 O - 83 - 52

MORRISON, Sid of Washington—Continued

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

MOTTL, Ronald M. of Ohio

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

MOTTL, Ronald M. of Ohio—Continued

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2049 To impose quotas on the importation of automobiles, trucks, and certain engines for a 3-year period.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2225 To amend titles II and XVIII of the Social Security Act to include qualified drugs, requiring a physician's prescription or certification and approved by a Formulary Committee, among the items and services covered under the hospital insurance program.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2317 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3100 To amend the Internal Revenue Code of 1954 to encourage greater individual savings.

H.R. 3101 To amend the Internal Revenue Code of 1954 to increase the amount of the exclusion from gross income of dividends received by individuals.

H.R. 3102 To amend the Social Security Act to provide for a national catastrophic health insurance program, to amend the Internal Revenue Code of 1954 to provide for a tax on removal of natural resources from Federal lands to pay for such programs, and for other purposes.

H.R. 3103 To improve part B of the medicare program with respect to the hearing requirement applicable to a carrier, the determination of reasonable charge, and the amount of payment made under such part.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

MOTTL, Ronald M. of Ohio—Continued

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3652 To amend title XVIII of the Social Security Act to require hospitals to report information on hospital mortality rates and other information in order to promote competition and provide consumers with more information in order to make a more informed purchase of hospital inpatient services.

H.R. 3806 To amend title XVIII of the Social Security Act to provide that part A deductible under medicare may not be increased unless approved by both Houses of the Congress.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4340 To amend the Internal Revenue Code of 1954 to provide that amounts paid for health insurance will be allowed as a deduction without regard to the 3 percent limitation on the medical deduction, to allow a deduction for one-half of the social security tax on self-employment income and for certain life insurance premiums, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4439 To repeal the provision added by the Economic Recovery Tax Act of 1981 which treats investments by individual retirement plans in collectibles as distributions.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4998 To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain retirement benefits received by individuals to the extent that such benefits do not exceed the maximum social security benefits payable to any individual.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5194 To amend title XVIII of the Social Security Act to provide medicare coverage for influenza vaccine and its administration.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

MOTTL, Ronald M. of Ohio—Continued

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

MURPHY, Austin J. of Pennsylvania

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

MURPHY, Austin J. of Pennsylvania—Continued

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

MURPHY, Austin J. of Pennsylvania—Continued

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualificd industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

MURPHY, Austin J. of Pennsylvania—Continued

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3911 To amend the Internal Revenue Code of 1954 to permit individuals to establish housing accounts in certain financial institutions and to provide that interest on such accounts will be exempt from taxation.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3960 To amend the Internal Revenue Code of 1954 to provide that gross income does not include certain amounts of interest accrued by individuals on savings certificates which bear a rate of interest at least equal to the rate of inflation and which are held for at least 3 years.

H.R. 3985 To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

H.R. 3986 To amend the Internal Revenue Code of 1954 to provide that the interest on certain obligations issued to finance the acquisition or rehabilitation of railroad facilities shall be exempt from Federal income tax.

H.R. 3987 To amend the Internal Revenue Code of 1954 to encourage the rehabilitation of railroad track.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5086 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of coal excise taxes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

MURPHY, Austin J. of Pennsylvania—Continued

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.
H.R. 5475 To repeal the special income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.
H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.
H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5596 To provide for fairness and equity in international trade.
H.R. 5614 To provide for fair trade between the United States and Japan.
H.R. 5647 To amend the Internal Revenue Code of 1954 to allow a deduction for State and local utility taxes.
H.R. 5648 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for residential energy conservation expenditures.
H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.
H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.
H.R. 5719 To amend the Internal Revenue Code of 1954 to impose an excise tax on certain acquisitions of business entities.
H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.
H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.
H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.
H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.
H.R. 6212 To impose quotas on the importation of steel.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7407 To restrict the importation of certain steel products during periods when the domestic manufacturing capacity for steel products is underutilized, and for other purposes.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MURTHA, John P. of Pennsylvania

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

MURTHA, John P. of Pennsylvania—Continued

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".
H.R. 2551 To provide for an alternative amortization period for pollution control facilities.
H.R. 2552 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.
H.R. 3279 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 3280 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.
H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.
H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

MYERS, John T. of Indiana

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 3162 To provide for the establishment of a commission to study revision of the Federal tax laws.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

NAPIER, John L. of South Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1432 To amend part A of title IV of the Social Security Act to reduce from six to three the maximum age of a child on account of whom a mother or other caretaker relative receiving aid to families with dependent children may claim an exemption from registration under the WIN program.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.
H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.
H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.
H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.
H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

NAPIER, John L. of South Carolina—Continued

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3306 To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3626 To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3687 To amend the Internal Revenue Code of 1954 to provide an unlimited estate and gift tax marital deduction.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3764 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5122 To exclude certain backpay awards from Federal income taxation, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5195 To amend title II of the Social Security Act to eliminate the reductions which are presently made in the social security benefits otherwise payable to spouses and surviving spouses receiving certain Government pensions.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5724 To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to construct soil conservation terraces and to acquire and install certain drainage equipment to be used in connection with such terraces, and to provide additional tax incentives with respect to such equipment.

NAPIER, John L. of South Carolina—Continued

H.R. 5814 To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to purchase soil conservation tillage equipment, and to provide additional tax incentives with respect to such equipment.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7043 To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

NATCHER, William H. of Kentucky

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4796 To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

NEAL, Stephen L. of North Carolina

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 389 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for qualified fire detector expenses.

H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

NEAL, Stephen L. of North Carolina—Continued

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles. and for other purposes.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1656 To increase the rates of duty on certain tobacco and to prohibit the payment of substitution drawback with respect to imports of such tobacco.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2317 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2798 To amend the Internal Revenue Code of 1954 to eliminate percentage depletion in the case of domestic crude oil.

NEAL, Stephen L. of North Carolina—Continued

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3138 To amend the Internal Revenue Code of 1954 to increase the amount of the annual exclusion from taxable gifts to compensate for inflation since the enactment of such exemption and to provide an automatic increase in such amounts to compensate for future inflation.

H.R. 3139 To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3719 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.

H.R. 3774 To amend the Internal Revenue Code of 1954 to provide income and estate tax deductions for decedents who donate organs for use as transplants.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3845 To amend the Internal Revenue Code of 1954 to exempt from the excise tax on firearms small manufacturers and producers.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4411 To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.

H.R. 4432 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

NEAL, Stephen L. of North Carolina—Continued

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5123 To amend the Internal Revenue Code of 1954 to repeal the special leasing provisions enacted by the Economic Recovery Tax Act of 1981.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5325 To amend title II of the Social Security Act to provide that disability benefits shall not be terminated prior to an exhaustion of administrative remedies unless current medical evidence substantiates such termination.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5868 To direct the Secretary of the Treasury or his [illegible] to conduct a study of the advisability of replacing the [illegible]ral income tax system for individuals and corporations with [illegible] which income tax is imposed on gross income.

H.R. 5924 To amend the Internal Revenue Code of [illegible]54 to deductions and credits in connection with carrying [illegible] other business activity if the taxpayer is convicted of a [illegible] for engaging in such activity.

H.R. 5957 To amend title II of the Social Security Act to [illegible] insurance benefits under such title to certain postsecondary [illegible]dents otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7274 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the increase in tax on cigarettes.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 95 To encourage the reduction of export credit subsidies in world trade.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

NELLIGAN, James L. of Pennsylvania

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

NELLIGAN, James L. of Pennsylvania—Continued

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3352 To amend the Internal Revenue Code of 1954 to exclude from gross income gain on the sale or exchange of certain farmland if the owners of the farmland, in a covenant binding themselves and all future owners of their land, restrict the use of such land to use as farmland.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4433 To repeal the provision of the Omnibus Budget Reconciliation Act of 1981 which provides that certain ex-service members will not be eligible for unemployment compensation.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

NELLIGAN, James L. of Pennsylvania—Continued

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6803 To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

H.R. 7273 To amend the Internal Revenue Code of 1954 to make permanent the exclusion from gross income of interest received from all-savers certificates, to increase the maximum dollar amount of such exclusion, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

NELSON, Bill of Florida

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1502 To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4212 To provide that the repeal of the minimum social security benefit shall not apply to individuals who are currently receiving monthly insurance benefits under title II of the Social Security Act or who initially become entitled to such benefits prior to 1984.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6614 To prohibit any increase in the publicly held debt of the United States during any fiscal year if, during the previous fiscal year, outlays by the United States exceeded receipts of the United States.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

NICHOLS, Bill of Alabama

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

11-054 O - 83 - 53

NICHOLS, Bill of Alabama—Continued

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3616 To amend the Internal Revenue Code of 1954 to make permanent the exclusion from gross income of certain subsistence allowances received by State police officers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Res. 211 To lower and stabilize interest rates.

H.Con.Res. 223 Directing the Secretary of Health and Human Services and the Commissioner of Social Security to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

NOWAK, Henry J. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 905 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on deposits in certain savings institutions.

H.R. 906 To amend the Internal Revenue Code of 1954 to allow the deduction of the portion of certain charges which is allocable to the construction and maintenance of waste treatment works.

H.R. 943 To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been affected by reductions in defense or aerospace contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms control policy and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1423 To amend the Internal Revenue Code of 1954 to increase to $15,000,000 the exemption for certain small issues from treatment as industrial development bonds.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1657 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to permit States to pay extended benefits on the basis of area triggers.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

NOWAK, Henry J. of New York—Continued

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 2965 To amend the Public Works and Economic Development Act of 1965 to target the assistance provided to special economic development and adjustment assistance, to amend the Small Business Investment Act of 1958 to authorize small business investment companies to provide additional credit for certain businesses located in distressed areas, to amend the Internal Revenue Code of 1954 to provide tax incentives for such businesses, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3461 To amend the Internal Revenue Code of 1954 to provide that the $1,000,000 small issue exemption from treatment as industrial development bonds shall be increased to $20,000,000 for issues for certain investments in areas of chronic unemployment and to $10,000,000 for all other issues and to provide that the capital expenditure limitation shall apply to all such small issues.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3726 To amend the Internal Revenue Code of 1954 to provide a credit for the employment of new employees and to incorporate in such credit a 40 percent additional credit for wages paid for service during the first 2 years to employees from distressed areas and employees of industries experiencing a shortage of skilled labor.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4075 To suspend the duty on bulk fresh carrots.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4501 To temporarily suspend the duty on bulk fresh carrots from August 15 to February 15 of each year.

H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.

H.R. 4592 To amend the Internal Revenue Code of 1954 to eliminate the withholding requirements with respect to gambling winnings, to provide that information returns with respect to gambling winnings shall be required only in cases of payments of $10,000 or more, and to allow a 3-year carryover of net gambling losses.

H.R. 4949 To amend the Internal Revenue Code of 1954 to increase the small issue exemption from industrial development bond treatment to $20,000,000 for industrial-type property used in economically distressed areas and to reduce such exemption for other property not used in such an area, and for other purposes.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5635 To amend title 5, United States Code, to restore eligibility for unemployment compensation for certain ex-service members, and for other purposes.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5797 To amend the Internal Revenue Code of 1954 to exclude from gross income certain interest received or accrued on a mortgage loan made after February 28, 1982, and before January 1, 1984, to a first-time home buyer and to provide a credit against income tax for first-time home buyers for the purchase of a home during such period.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6684 To delay Treasury regulations on the debt-equity issue.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

OAKAR, Mary Rose of Ohio

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

OAKAR, Mary Rose of Ohio—Continued

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1266 To amend title II of the Social Security Act to provide full benefits for disabled wives, husbands, widows, and widowers without regard to age (subject to limited adjustments to reflect any previous reductions in their benefits), to provide benefits for essential spouses of disability beneficiaries without regard to age or children in care, to provide that all divorced spouses and former spouses (including husbands and fathers) may qualify for benefits, and to liberalize eligibility for disability benefits.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1766 To amend title XVI of the Social Security Act to eliminate the one-third benefit reduction for those supplemental security income recipients who live in another household, and to continue supplemental security income payments for three months when a recipient is institutionalized.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2051 To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of certain retirement benefits received by individuals who have attained age fifty-five.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

OAKAR, Mary Rose of Ohio—Continued

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

OAKAR, Mary Rose of Ohio—Continued

H.Res. 635 Expressing the sense of the House of Representatives with respect to the Administration's proposal to tax employees' health benefits.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

OBERSTAR, James L. of Minnesota

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 181 To amend the Internal Revenue Code of 1954 to provide that expenditures for woodburning stoves shall be eligible for the residential energy credit for energy conservation expenditures.

H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 767 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for individuals who perform voluntary services for certain public service organizations.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1266 To amend title II of the Social Security Act to provide full benefits for disabled wives, husbands, widows, and widowers without regard to age (subject to limited adjustments to reflect any previous reductions in their benefits), to provide benefits for essential spouses of disability beneficiaries without regard to age or children in care, to provide that all divorced spouses and former spouses (including husbands and fathers) may qualify for benefits, and to liberalize eligibility for disability benefits.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1426 To amend the Internal Revenue Code of 1954 to provide an exemption from the highway use tax in the case of certain trucks and other vehicles which are used primarily for hauling unprocessed farm and forest products from their place of production to market or mill.

H.R. 1427 To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.

H.R. 1428 To amend the Social Security Act to provide for inclusion of the services of licensed registered nurses under medicare and medicaid.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1604 To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1657 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to permit States to pay extended benefits on the basis of area triggers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

OBERSTAR, James L. of Minnesota—Continued

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2292 To amend the Trade Act of 1974 in order to extend eligibility for adjustment assistance to workers providing essential parts and essential services with respect to articles adversely affected by import competition and to workers providing raw materials for such essential parts.

H.R. 2317 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3429 To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4158 To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

OBERSTAR, James L. of Minnesota—Continued

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5333 To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5719 To amend the Internal Revenue Code of 1954 to impose an excise tax on certain acquisitions of business entities.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6085 To provide a program of Federal supplemental unemployment compensation.

H.R. 6174 To amend the Internal Revenue Code of 1954 to allow the deduction for percentage depletion (other than with respect to oil and gas wells) to the shareholders of a subchapter S corporation in lieu of allowing such deduction to the corporation.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6233 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

OBERSTAR, James L. of Minnesota—Continued

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.
H.R. 6803 To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.
H.R. 6876 To amend the Internal Revenue Code of 1954 to exempt from taxation difficulty of care payments made to a taxpayer for the care of a handicapped foster child.
H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.
H.R. 7372 To amend title II of the Social Security Act to exclude certain amounts in the computation of the offset against benefits which is presently provided in the case of spouses and surviving spouses receiving government pensions.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.
H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

OBEY, David R. of Wisconsin

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.
H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.
H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

O'BRIEN, George M. of Illinois

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1308 To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least four years.
H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.
H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

O'BRIEN, George M. of Illinois—Continued

H.R. 5675 To amend section 2210(c) of the Omnibus Budget Reconciliation Act of 1981 to extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act must attend postsecondary schools in order to qualify under section 2210(c) for entitlement to such benefits, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6638 To create jobs and reduce unemployment in congressional districts with high unemployment.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

OTTINGER, Richard L. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1921 To amend the Internal Revenue Code of 1954 to allow individuals a refundable tax credit for a portion of the rent which they pay on their principal residences and which is attributable to real property taxes.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2295 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of educational filmstrips.

H.R. 2317 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

OTTINGER, Richard L. of New York—Continued

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2933 To amend the Internal Revenue Code of 1954 to allow individuals to elect, in lieu of the deduction for charitable contributions, a credit against income tax for 50 percent of such contributions.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3409 To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the All Saver Certificate offered only at savings institutions.

H.R. 3410 To amend the Internal Revenue Code of 1954 to double the amount of interest and dividend income exempt from tax, to allow taxpayers to elect to receive a refundable credit in lieu of the partial exclusion of interest and dividend income, and to provide for a special partial exclusion of interest and dividend income in the case of elderly taxpayers with low and moderate incomes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3864 To amend the Internal Revenue Code of 1954 to increase the amount of interest income exempt from tax, to allow taxpayers to receive a refundable credit in lieu of the partial exclusion of interest income, and to provide for a special partial exclusion of interest income in the case of elderly taxpayers.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3911 To amend the Internal Revenue Code of 1954 to permit individuals to establish housing accounts in certain financial institutions and to provide that interest on such accounts will be exempt from taxation.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

OTTINGER, Richard L. of New York—Continued

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4571 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments, and for other purposes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5149 To repeal the recently enacted temporary extension of the existing earnings limitation under title II of the Social Security Act (limiting the amounts of outside income which an individual aged less than 72 may earn while receiving benefits thereunder) so as to allow previously enacted provisions to take effect restricting the applicability of such limitation to persons aged less than 70.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5233 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of thrift partnerships, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5372 To suspend until the close of June 30, 1984, the column 1 rate of duty on unmounted gold leaf.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6080 To amend the Internal Revenue Code of 1954 to permit a taxpayer to reduce his windfall profit tax liability by 25 per centum of the amount of excess profits taxes he has paid State governments.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6165 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for hiring certain unemployed individuals and to make certain changes with respect to the tax treatment of oil and gas income.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

OTTINGER, Richard L. of New York—Continued

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6731 To amend the Social Security Act to provide that disability benefits may not be terminated without a showing of medical improvements, to provide for a face-to-face interview with the State agency, to continue benefits and eligibility for medicaid and medicare benefits through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

OXLEY, Michael G. of Ohio

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4340 To amend the Internal Revenue Code of 1954 to provide that amounts paid for health insurance will be allowed as a deduction without regard to the 3 percent limitation on the medical deduction, to allow a deduction for one-half of the social security tax on self-employment income and for certain life insurance premiums, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5170 To amend the Tariff Schedules of the United States and the Tariff Act of 1930 to expedite the international transmission of business documents, and for other purposes.

H.R. 5476 To amend the Internal Revenue Code of 1954 to limit the amount deductible by Members of Congress for living expenses while away from home.

H.R. 5596 To provide for fairness and equity in international trade.

OXLEY, Michael G. of Ohio—Continued

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

PANETTA, Leon E. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2217 To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3104 To amend the Internal Revenue Code of 1954 to provide that agricultural labor which is subject to FICA tax withholding shall also be subject to withholding for income tax purposes.

H.R. 3181 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

PANETTA, Leon E. of California—Continued

H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5230 To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5677 To amend the Internal Revenue Code of 1954 to treat as employees, for purposes of withholding and social security taxes, certain fishermen who comprise the operating crew of a boat if the operating crew normally consists of more than 5 individuals.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5821 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7134 To amend the Internal Revenue Code of 1954 to allow a disaster loss deduction with respect to a taxpayer's residence for losses which occur where the taxpayer is ordered to demolish or relocate such residence because of the danger of mudslides, earthslides, or flooding.

H.R. 7279 To amend title XVI of the Social Security Act to provide that assistance based on need which is furnished to an individual by a private nonprofit organization shall be excluded from such individual's income in determining his or her eligibility for SSI benefits or the amount thereof.

H.R. 7444 To amend the Internal Revenue Code of 1954 to provide that certified public accountants and enrolled agents may represent taxpayers in certain Tax Court cases involving $5,000 or less.

H.R. 7452 To amend titles II and XVIII of the Social Security Act and the Internal Revenue Code of 1954 to require that disbursements and receipts in the old-age and survivors insurance program be set out as separate functional categories in the Budget, to provide for financing from general revenues for the disability and hospital insurance programs and to consolidate the trust funds established for such programs, to adjust accordingly the employment self-employment taxes and to provide for an income surtax to supplement such taxes, and to institute certain other reforms in such programs.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

PARRIS, Stanford E. of Virginia

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

PARRIS, Stanford E. of Virginia—Continued

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2266 To amend the Internal Revenue Code of 1954 to provide that the deduction for moving expenses shall apply without regard to dollar limitations in the case of Federal employees other than Members of Congress and their staffs.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4950 To amend the Internal Revenue Code of 1954 to allow retirement income to be taken into account in computing the deduction for 2-earner married couples.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5435 To eliminate the special Federal income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5530 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits, and for other purposes.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

PARRIS, Stanford E. of Virginia—Continued

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7393 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 70.

H.Res. 381 To authorize pension fund investments.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

PASHAYAN, Charles, Jr. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1127 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of land to the United States, any State, or certain tax-exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2353 To amend title XI of the Social Security Act to provide that a Professional Standards Review Organization shall not be considered to be an agency of the United States.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

11-054 O - 83 - 54

PASHAYAN, Charles, Jr. of California—Continued

H.R. 3342 To amend the Internal Revenue Code of 1954 to permit gain from certain involuntary or compulsory conversions to be reportable over a 10-year period.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3651 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

PATMAN, William N. (Bill) of Texas

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3429 To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6488 To amend the Congressional Budget Act of 1974 and the Budget and Accounting Act, 1921, to direct the Federal Reserve Board to increase the money stock at an annual rate not to exceed the historic growth rate of the real gross national product, to bring the activities of the Federal Finance Bank and other off-budget entities within the unified budget, to eliminate budget deficits, to limit the levels of total budget outlays, and to allow for the gradual elimination of the public debt.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

PATMAN, William N. (Bill) of Texas—Continued

H.Res. 554 Expressing the sense of the House of Representatives that the managers on the part of the House at the conference on the disagreeing votes of the two Houses on the Senate amendment to the bill H.R. 4961 should not agree to the Senate provision concerning withholding on interest and dividends, and for other purposes.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

PATTERSON, Jerry M. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2609 To amend the Internal Revenue Code of 1954 to exempt from the excise tax on the sale of motor vehicles certain wind deflectors designed to be mounted on the front of a truck cargo container.

H.R. 2610 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the amount of the personal exemption and in the individual tax rates.

H.R. 2611 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

PATTERSON, Jerry M. of California—Continued

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3684 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6944 To amend the Internal Revenue Code of 1954 to reduce the individual income tax rate and to broaden the income tax base.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

PAUL, Ron of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1308 To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least four years.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

PAUL, Ron of Texas—Continued

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3952 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 4439 To repeal the provision added by the Economic Recovery Tax Act of 1981 which treats investments by individual retirement plans in collectibles as distributions.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5496 Limiting the source of supplemental funds for unemployment assistance.

H.R. 5612 To repeal the amendments enacted during 1981 with respect to the deduction of living expenses of Members of Congress.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6053 To amend the Internal Revenue Code of 1954 to provide certain tax incentives for small businesses.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6150 To amend the Internal Revenue Code of 1954 to provide each taxpayer with a $75 a day deduction.

H.R. 6203 To amend the Internal Revenue Code of 1954 to provide a credit for taxpayers who make contributions to individuals eligible for social security benefits.

H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

H.R. 6352 To amend the Internal Revenue Code of 1954 to provide that a 10 percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than an exemption of $10,000.

H.R. 6418 To amend the Internal Revenue Code of 1954 to treat as medical care the expenses of meals and lodging of a parent or guardian accompanying a child away from home for the purpose of receiving medical care, and the expenses of meals and lodging of a child away from home for the purpose of receiving medical care on an outpatient basis.

H.R. 6445 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7393 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 70.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

PEASE, Donald J. of Ohio

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

PEASE, Donald J. of Ohio—Continued

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4340 To amend the Internal Revenue Code of 1954 to provide that amounts paid for health insurance will be allowed as a deduction without regard to the 3 percent limitation on the medical deduction, to allow a deduction for one-half of the social security tax on self-employment income and for certain life insurance premiums, and for other purposes.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5323 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 262 Requesting the President to submit to the Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

PEPPER, Claude of Florida

H.R. 3 To amend the Internal Revenue Code of 1954 to provide a simplified system of capital cost recovery, to provide additional incentives for investment in areas of high unemployment, and for other purposes.

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 190 To amend the Internal Revenue Code of 1954 to provide for the establishment of the deduction of contributions to parents and students' savings accounts for educational purposes.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 588 To amend the Internal Revenue Code of 1954 to provide that certain rentals to members of the taxpayer's family will not be treated as personal use by the taxpayer for purposes of the disallowance of certain expenses in connection with the business use of homes, rental of vacation homes, etc.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

PEPPER, Claude of Florida—Continued

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1011 To amend title XVI of the Social Security Act to increase from $25 to $50 a month the amount of the personal allowance which is presently provided for eligible individuals and eligible spouses who are in medical institutions, with subsequent annual increases in the amount of such allowance to reflect changes in the cost of living.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1132 To allow a credit against Federal income taxes or a payment from the United States Treasury for State and local real property taxes or an equivalent portion of rent paid on their residences by individuals who have attained age 65.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1316 To amend the Internal Revenue Code of 1954 to allow individuals a 50 per centum credit for retirement savings and to otherwise encourage, expand, and simplify independent savings for retirement.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1501 To protect taxpayers' privacy regarding third-party recordkeepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons.

H.R. 1502 To insure the confidentiality of information filed by individual taxpayers with the Internal Revenue Service pursuant to the Internal Revenue Code and, at the same time, to insure the effective enforcement of Federal and State criminal laws and the effective administration of justice.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

PEPPER, Claude of Florida—Continued

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2123 To encourage the formation and operation of export trading companies, and for other purposes.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2508 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 2824 To amend the Internal Revenue Code of 1954 to increase to $750 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2981 To repeal section 3402(q) of the Internal Revenue Code of 1954 which requires for income tax purposes, amounts to be withheld from certain gambling winnings.

H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

PEPPER, Claude of Florida—Continued

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3847 To amend titles II, VII, XI, XVI, XVIII, and XIX of the Social Security Act to provide for the improved administration of the old-age, survivors, and disability insurance program, the supplemental security income program, and the medicare program by a newly established independent Social Security Administration, to separate social security trust fund items from the general Federal budget, to prohibit the mailing of certain notices with social security and supplemental security income benefit checks, and for other purposes.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4134 To amend the Tariff Act of 1930 to prohibit the transaction of customs business by nominal consignees, and for other purposes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4754 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

PEPPER, Claude of Florida—Continued

H.R. 5170 To amend the Tariff Schedules of the United States and the Tariff Act of 1930 to expedite the international transmission of business documents, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5225 To amend title XVIII of the Social Security Act to compensate the social security trust funds for payroll tax receipts that are lost when the unemployment rate is above 6 percent.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6140 To amend the Internal Revenue Code of 1954 with respect to the treatment of expenses of attending foreign conventions.

H.R. 6165 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for hiring certain unemployed individuals and to make certain changes with respect to the tax treatment of oil and gas income.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6240 To amend title XVIII of the Social Security Act to provide more adequate coverage of the services of clinical psychologists under the medicare supplemental benefits program.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

PEPPER, Claude of Florida—Continued

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 6975 To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.
H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.
H.R. 7194 To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 457 Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.
H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.
H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

PERKINS, Carl D. of Kentucky

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 2267 To amend title II of the Social Security Act to eliminate the offset against social security benefits which is presently imposed in the case of spouses and surviving spouses receiving certain Government pensions.
H.R. 2775 To amend the Internal Revenue Code of 1954 to clarify provisions prohibiting discrimination in vesting standards under plans governing qualified trusts, and for other purposes.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.
H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.
H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.
H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 7136 To provide for a moratorium on terminations of disability benefits under title II of the Social Security Act based on determinations made under the continuing disability investigation program and a moratorium on the collection of overpayments based on determinations under such program and to amend such title II to provide for continued payment of disability benefits during appeal of terminations of such benefits.
H.R. 7350 To amend the Foreign Trade Zones Act to exempt bicycle component parts which are not re-exported from the exemption from the customs laws otherwise available to merchandise in foreign trade zones.
H.R. 7433 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital tax on Federal employment.
H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

PERKINS, Carl D. of Kentucky—Continued

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

PETRI, Thomas E. of Wisconsin

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1432 To amend part A of title IV of the Social Security Act to reduce from six to three the maximum age of a child on account of whom a mother or other caretaker relative receiving aid to families with dependent children may claim an exemption from registration under the WIN program.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2162 To extend duty-free treatment to certain toy tea sets.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2968 To amend the Internal Revenue Code of 1954 to encourage savings by allowing individuals to elect a credit against income tax for interest and dividends received, by increasing the maximum deduction for contributions to individual retirement plans, and by allowing the employees to deduct voluntary contributions to employer retirement plans, and to provide for the payment of bonus interest with respect to investments in individual retirement plans which have been held for more than 7 years.

H.R. 3253 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the unemployment tax of certain services performed by students.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4162 To amend the Immigration and Nationality Act to change the numerical limitations on admission of permanent residents and refugees to the United States, to deter illegal employment of aliens, and for other purposes.

H.R. 4330 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

H.R. 4334 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to consolidate and simplify the administration of the provisions of law relating to retirement income arrangements, to provide for incentives for pension plan coverage and increased retirement savings, and for other purposes.

PETRI, Thomas E. of Wisconsin—Continued

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5323 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5490 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5682 To amend the Internal Revenue Code of 1954 to encourage increases in productivity by special tax treatment for certain employee bonuses which are determined on the basis of profits or cost savings.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6488 To amend the Congressional Budget Act of 1974 and the Budget and Accounting Act, 1921, to direct the Federal Reserve Board to increase the money stock at an annual rate not to exceed the historic growth rate of the real gross national product, to bring the activities of the Federal Finance Bank and other off-budget entities within the unified budget, to eliminate budget deficits, to limit the levels of total budget outlays, and to allow for the gradual elimination of the public debt.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7181 To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.R. 7182 To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7448 To amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve retirement income security under private multiemployer pension plans and encourage employer participation in these plans by modifying the rules respecting funding, premium rates, asset sales, dispute resolution, and employer withdrawal liability, and for other purposes.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

PEYSER, Peter A. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

PEYSER, Peter A. of New York—Continued

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.
H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.
H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.
H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.
H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.
H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 6431 To amend the Internal Revenue Code of 1954 to require Members of Congress to substantiate their deductions for living expenses while away from home.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.R. 6984 To amend title II of the Social Security to restore eligibility for child's insurance benefits in the case of children age 18 through 22 who attend postsecondary schools and whose family income is 30,000 dollars or less.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.Res. 210 Expressing the sense of the House that the windfall profits tax reduction provisions contained in the Economic Recovery Tax Act of 1981 be repealed.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 383 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

PICKLE, J. J. of Texas

H.R. 19 To provide a comprehensive program to improve cargo security for property being transported in interstate and foreign commerce.
H.R. 401 To provide mandatory social security coverage for Members of Congress and the Vice President.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.
H.R. 821 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1181 To amend the Internal Revenue Code of 1954 to exempt incremental tertiary oil from the windfall profit tax.
H.R. 1182 To enhance tertiary oil recovery by amending the Internal Revenue Code relating to prepaid expenses in a tertiary oil project.
H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1599 To repeal the crude oil windfall profit tax.
H.R. 1644 To repeal the crude oil windfall profit tax.
H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.
H.R. 2295 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of educational filmstrips.

PICKLE, J. J. of Texas—Continued

H.R. 2324 To amend the Internal Revenue Code of 1954 to increase the annual gift tax exclusion and to clarify the gift tax treatment of certain transfers for consumption.
H.R. 2402 To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under section 4161(a) of such Code.
H.R. 2416 To promote the development of tertiary enhanced oil recovery techniques.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.
H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.
H.R. 3207 To amend title II of the Social Security Act to improve and strengthen the financing of the old-age, survivors, and disability insurance program, to modify selected provisions relating to eligibility and benefit amounts in order to eliminate unnecessary or unintended costs while promoting the program's legitimate objectives, and for other purposes.
H.R. 3547 To amend the Internal Revenue Code of 1954 to restore to savings and loan associations and other organizations to which section 593 applies, the full amount of the section 38 investment tax credit, and for other purposes.
H.R. 3865 To establish a Social Security Court under Article I of the Constitution to serve as the initial reviewing court with respect to all decisions rendered under the old-age, survivors, and disability insurance program and final determinations made under the supplemental security income program, and to make other improvements in the appeals process under those programs.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 4231 To amend sections 169 and 103 of the Internal Revenue Code with respect to tax treatment of pollution control facilities.
H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.
H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.
H.R. 4881 To make section 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.
H.R. 5332 To amend the Internal Revenue Code of 1954 to make the credit for increasing research activities permanent, and for other purposes.
H.R. 5630 To make section 457(e)(1) of the Internal Revenue Code of 1954 inapplicable to certain State judicial plans.
H.R. 5700 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decision-making at all levels of adjudication, and for other purposes.
H.R. 5707 To permit the importation of furs that are the product of the People's Republic of China.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.
H.R. 6023 To make the income tax credit for increasing research activities permanent.
H.R. 6024 To amend the Internal Revenue Code of 1954 with respect to the allocation under section 861 of research and experimental expenditures.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.
H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.
H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.
H.R. 6475 To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7094 To amend the Internal Revenue Code of 1954 to impose a tax on failures to adhere to conditions of determination letters relating to independent management of the assets of multiemployer plans.
H.R. 7095 To amend the Employee Retirement Income Security Act of 1974 to treat as a prohibited transaction the failure to adhere to conditions of a determination letter relating to independent management of assets by a trustee or plan administrator.
H.R. 7101 To amend the Social Security Amendments of 1977 to extend for five more years the exemption from reduction of benefits under title II of the Social Security Act for spouses receiving Government pensions and to apply the reduction in the duration-of-marriage requirement to such exemption.
H.R. 7268 To amend the Internal Revenue Code of 1954 to extend the energy tax credit for investments in certain classes of energy property, and for other purposes.
H.R. 7326 To amend title II of the Social Security Act to make miscellaneous and technical improvements relating to cash management, gender-based distinctions, coverage, and other matters under the old-age, survivors, and disability insurance program.
H.R. 7457 To amend title II of the Social Security Act to make miscellaneous and technical improvements relating to cash management, gender-based distinctions, coverage, and other matters under the old-age, survivors, and disability insurance program.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

PORTER, John Edward of Illinois

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

PORTER, John Edward of Illinois—Continued

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1699 To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2295 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of educational filmstrips.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

PORTER, John Edward of Illinois—Continued

H.R. 2968 To amend the Internal Revenue Code of 1954 to encourage savings by allowing individuals to elect a credit against income tax for interest and dividends received, by increasing the maximum deduction for contributions to individual retirement plans, and by allowing the employees to deduct voluntary contributions to employer retirement plans, and to provide for the payment of bonus interest with respect to investments in individual retirement plans which have been held for more than 7 years.

H.R. 2996 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4621 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for qualifying security devices.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4796 To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6107 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

11-054 O - 83 - 55

PORTER, John Edward of Illinois—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6607 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.

H.R. 6608 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6917 To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to the conditions under which extended compensation is payable in any State.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

PRICE, Melvin of Illinois

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 504 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

PRICE, Melvin of Illinois—Continued

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

PRITCHARD, Joel of Washington

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.
H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.
H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.
H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

PRITCHARD, Joel of Washington—Continued

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 2795 To amend title II of the Social Security Act to improve the long range financing of the old-age, survivors, and disability insurance program by gradually increasing the minimum retirement age (for unreduced benefits) from 65 to 68.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

PURSELL, Carl D. of Michigan

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2213 To protect the public from traffickers in heroin and other opiates, and for other purposes.

H.R. 2217 To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

PURSELL, Carl D. of Michigan—Continued

H.R. 4273 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers, acceleration of capital cost recovery of investment in plant, equipment, and real property, and incentives for savings, and for other purposes.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5234 To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.
H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 250 Urging prompt implementation of proposed class exemptions for transactions involving use of construction industry pension funds for investments in residential mortgages.

QUILLEN, James H. (Jimmy) of Tennessee

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 414 To amend title II of the Social Security Act to provide that an individual's entitlement to benefits thereunder shall continue through the month of his or her death (without affecting any other person's entitlement to benefits for that month), in order to provide such individual's family with assistance in meeting extra death-related expenses.
H.R. 415 To amend title II of the Social Security Act to provide that widow's insurance benefits shall be payable at age 50, without actuarial reduction and without regard to disability.
H.R. 416 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 418 To amend title II of the Social Security Act to provide that the automatic cost-of-living increases in benefits which are authorized thereunder may be made on a semiannual basis (rather than only on an annual basis as at present).
H.R. 419 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 420 To amend the Internal Revenue Code of 1954 to allow a deduction for contributions for the construction or maintenance of buildings housing fraternal organizations.
H.R. 421 To amend the Internal Revenue Code of 1954 to increase to $6,000 the exclusion from taxable gifts made during a calendar year by a donor to a person.
H.R. 422 To amend the Internal Revenue Code of 1954 to provide that the requirement that unemployment compensation be reduced by certain retirement benefits will not apply to social security and railroad retirement benefits.
H.R. 423 To amend the Internal Revenue Code of 1954 to increase the accumulated earnings credit, to increase the amount of used equipment eligible for the investment tax credit, and to allow certain small businesses to use the cash method of accounting without regard to inventories.
H.R. 424 To amend the Internal Revenue Code of 1954 to increase to $1,200 the personal income tax exemptions of a taxpayer (including the exemption for a spouse, the exemptions for dependents, and the additional exemptions for old age and blindness).
H.R. 425 To amend the Internal Revenue Code of 1954 to provide that an individual may deduct amounts paid for his higher education, or for the higher education of any of his dependents.
H.R. 426 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 427 To amend the Internal Revenue Code of 1954 to eliminate the adjusted gross income limitation on the credit for the elderly, to increase the amount of such credit, and for other purposes.
H.R. 428 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.
H.R. 429 To amend the Internal Revenue Code of 1954 to allow a deduction for amounts paid by an individual for dependent care services to enable him to perform volunteer services for certain organizations.
H.R. 430 To amend the Internal Revenue Code of 1954 to allow handicapped individuals a deduction for certain transportation expenses.
H.R. 431 To amend the Internal Revenue Code of 1954 to exempt farmers from the highway use tax on heavy trucks used for farm purposes.
H.R. 432 To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.
H.R. 433 To amend the Internal Revenue Code of 1954 to allow a deduction from gross income for social agency, legal, and related expenses incurred in connection with the adoption of a child by the taxpayer.
H.R. 435 To extend from 5 to 10 years the period during which individuals becoming eligible for Government pensions may qualify for an exemption from the pension offset provisions of the Social Security Act.
H.R. 437 To amend the Social Security Act to provide for inclusion of the services of licensed practical nurses under medicare and medicaid.
H.R. 438 To amend the Social Security Act to provide for inclusion of the services of licensed (registered) nurses under medicare and medicaid.
H.R. 439 To amend title XVIII of the Social Security Act to require the continued application of the nursing salary cost differential which is presently allowed in determining the reasonable cost of inpatient nursing care for purposes of reimbursement to providers under the medicare program.
H.R. 440 To amend part B of title XI of the Social Security Act to assure appropriate participation by professional registered nurses in the peer review, and related activities authorized thereunder.
H.R. 441 To amend the Social Security Act to provide for the payment of services by psychologists, and for other purposes.
H.R. 442 To provide a three-year residency requirement for aliens receiving supplemental security income benefits and to require every alien admitted for permanent residence to have a sponsor who will contract to support him for three years, or to have other means of support.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

QUILLEN, James H. (Jimmy) of Tennessee—Continued

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1016 To provide that Revenue Ruling 80-60 shall not require a change in the taxpayer's method of accounting for taxable years beginning before 1980.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.
H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6888 To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.
H.R. 7067 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who attain age 62 no penalty shall be imposed for failure to pay estimated income tax where taxable income for the taxable years is less than $20,000 ($30,000 in the case of a married couple filing a joint return), and more than 50 percent of such income is retirement income.
H.R. 7087 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

RAHALL, Nick Joe, II of West Virginia

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.
H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.
H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.
H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.
H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

RAHALL, Nick Joe, II of West Virginia—Continued

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3697 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3985 To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

H.R. 3986 To amend the Internal Revenue Code of 1954 to provide that the interest on certain obligations issued to finance the acquisition or rehabilitation of railroad facilities shall be exempt from Federal income tax.

H.R. 3987 To amend the Internal Revenue Code of 1954 to encourage the rehabilitation of railroad track.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

RAHALL, Nick Joe, II of West Virginia—Continued

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7017 To amend the Trade Act of 1974 regarding the trade adjustment assistance available to iron and steel workers and certain coal miners, and for other purposes.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 381 To authorize pension fund investments.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

RAILSBACK, Tom of Illinois

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2567 Relating to the treatment of certain rentals of farm and business real property for purposes of section 2032A of the Internal Revenue Code of 1954.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

RAILSBACK, Tom of Illinois—Continued

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.
H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.
H.R. 4411 To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.
H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.
H.R. 5323 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 5377 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.
H.R. 5596 To provide for fairness and equity in international trade.
H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.
H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.
H.R. 6009 Entitled "Enterprise Zone Tax Act of 1982".
H.R. 6781 To permit investment by employee benefit plans in residential mortgages.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

RANGEL, Charles B. of New York

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.
H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.
H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2853 To amend the Internal Revenue Code of 1954 to increase the amount of the earned income credit.
H.R. 2854 To amend the Internal Revenue Code of 1954 to increase the amount of the zero bracket amount.
H.R. 2950 To amend the Internal Revenue Code of 1954 to encourage investments and employment in economically depressed areas by providing tax credits for investments and employment in such areas, and for other purposes.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.
H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.
H.R. 3588 To amend the applicable provisions of the Social Security Act and the Public Health Service Act to assure that any individual who is eligible to receive eye or vision care services or foot care services which are covered under such a program will be effectively guaranteed the right to select a person licensed to practice medicine, osteopathy, optometry or podiatry to render such services for which he is legally authorized to perform.

RANGEL, Charles B. of New York—Continued

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4420 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small issue exemption.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4552 To prohibit all United States assistance and exports (except for food and medicine) to, and all imports of articles from, any country which produces and exports opium or its illicit derivatives.

H.R. 4871 To provide that the deemed waiver of exemption from social security taxes shall not apply in certain cases.

H.R. 4872 To amend the Internal Revenue Code of 1954 to allow handicapped individuals a credit for certain transportation expenses.

H.R. 4917 To amend the Internal Revenue Code of 1954 to clarify the local furnishing rule with respect to the tax-exempt status of interest on obligations issued to provide facilities for the local furnishing of gas.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5378 To clarify that the Internal Revenue Code of 1954 does not provide tax benefits to organizations which discriminate on the basis of race or color.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6356 To amend title II of the Social Security Ac. and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6410 To amend the Internal Revenue Code of 1954 to provide greater equity in, and to prevent abuse of, the tax treatment of pensions and certain other benefits.

H.R. 6475 To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6801 To amend the Internal Revenue Code of 1954 with respect to the targeted jobs credit.

H.R. 7094 To amend the Internal Revenue Code of 1954 to impose a tax on failures to adhere to conditions of determination letters relating to independent management of the assets of multiemployer plans.

H.R. 7095 To amend the Employee Retirement Income Security Act of 1974 to treat as a prohibited transaction the failure to adhere to conditions of a determination letter relating to independent management of assets by a trustee or plan administrator.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 318 Expressing the sense of the House that the Internal Revenue Code of 1954, as well as national public policy, be interpreted by the courts to provide the IRS with sufficient authority to deny tax exemptions to those schools which racially discriminate.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

RATCHFORD, William R. of Connecticut

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

RATCHFORD, William R. of Connecticut—Continued

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4432 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4523 To amend the Internal Revenue Code of 1954 to defer certain individual and windfall profit tax reductions until the Federal budget is balanced.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4547 To provide that certain trusts shall not be treated as private foundations.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 5080 To extend duty-free treatment to button blanks of casein.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5538 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6131 To amend the Internal Revenue Code of 1954 to provide for an energy tax credit for property used in producing methane- containing gas for fuel electricity produced by anaerobic digestion from nonfossil waste materials.

H.R. 6165 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for hiring certain unemployed individuals and to make certain changes with respect to the tax treatment of oil and gas income.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

RATCHFORD, William R. of Connecticut—Continued

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.
H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7041 To repeal the withholding of tax from interest and dividends.
H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.
H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.
H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.
H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.
H.Res. 381 To authorize pension fund investments.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.
H.Con.Res. 192 To direct the Commisioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

REGULA, Ralph of Ohio

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4273 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers, acceleration of capital cost recovery of investment in plant, equipment, and real property, and incentives for savings, and for other purposes.
H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

REGULA, Ralph of Ohio—Continued

H.R. 5596 To provide for fairness and equity in international trade.
H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

REUSS, Henry S. of Wisconsin

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.
H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.
H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.
H.R. 5453 To amend the Internal Revenue Code of 1954 to provide that the 1982 individual income tax rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, and for other purposes.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6104 To amend the Internal Revenue Code to allow an equal investment interest deduction limitation for taxpayers controlling a corporation through an employee ownership plan as exists under current law for other taxpayers controlling an enterprise.
H.R. 6604 To discourage tax-motivated corporate acquisitions by eliminating certain tax benefits which may be derived through such acquisitions.
H.R. 6605 To amend the Internal Revenue Code of 1954 to discourage large corporate acquisitions and to encourage small business.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

RHODES, John J. of Arizona

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

RICHMOND, Frederick W. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 81 To amend the Internal Revenue Code of 1954 to provide tax relief and tax incentives for individuals and businesses.

RICHMOND, Frederick W. of New York—Continued

H.R. 444 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 445 To amend the Internal Revenue Code of 1954 to provide that the executor may elect to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would not have been capital gain if such item had been sold by the decedent at its fair market value.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 908 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

H.R. 943 To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been affected by reductions in defense or aerospace contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms control policy and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2839 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

RICHMOND, Frederick W. of New York—Continued

H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4754 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5575 To repeal the recently enacted elimination of child's insurance benefits under title II of the Social Security Act for postsecondary school students.

H.R. 5576 To amend title II of the Social Security Act to eliminate the recently enacted limitations on lump sum death benefits.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

RICHMOND, Frederick W. of New York—Continued

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

RINALDO, Matthew J. of New Jersey

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.
H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2899 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 3029 To amend the Internal Revenue Code of 1954 to increase to $500 the dividends which may be excluded from gross income of an individual.
H.R. 3030 To amend the Internal Revenue Code of 1954 to treat certain charges for waste treatment services as deductible State or local taxes.
H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.
H.R. 3032 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 3033 To amend the Tariff Schedules of the United States by repealing item 807.00 relating to certain articles assembled abroad from fabricated components which are products of the United States.
H.R. 3034 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.
H.R. 3035 To amend the Internal Revenue Code of 1954 to exclude each year $10,000 of pensions and annuities from the gross income of individuals who have attained age 65.
H.R. 3036 To amend the Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household a member of which is an individual who has attained the age of 65.
H.R. 3037 To amend the Trade Act of 1974 to make certain changes in procedures applicable to Presidential actions, to provide relief to United States industries from injuries caused by import competition, and for other purposes.
H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.
H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.
H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3697 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.
H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.
H.R. 4160 To protect taxpayers' privacy regarding third-party record-keepers summoned to produce records of taxpayers and at the same time to insure effective, efficient enforcement of Internal Revenue Service third-party summons.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.
H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.
H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.
H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.
H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

RINALDO, Matthew J. of New Jersey—Continued

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.
H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4754 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5304 To amend part A of title XVIII of the Social Security Act to provide for medicare coverage of alcohol detoxification facility services.
H.R. 5415 To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7041 To repeal the withholding of tax from interest and dividends.
H.R. 7400 To amend the Internal Revenue Code of 1954 to repeal the treatment of the deduction for circulation expenditures as an item of tax preference.
H.Res. 211 To lower and stabilize interest rates.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

RITTER, Donald Lawrence of Pennsylvania

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 370 To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1258 To amend the Internal Revenue Code of 1954 to exclude from gross income the interest on series E and EE United States savings bonds received by individuals who have attained age 65.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

11-054 O - 83 - 56

RITTER, Donald Lawrence of Pennsylvania—Continued

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5041 To suspend until January 1, 1985, the duty on natural graphite.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

ROBERTS, Clint of South Dakota

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

ROBERTS, Clint of South Dakota—Continued

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5155 To reverse Internal Revenue Ruling No. 81-216.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5197 To amend the Internal Revenue Code of 1954 to allow the Secretary of Agriculture to designate drought areas for purposes of allowing the special tax treatment for the proceeds from livestock sold on account of drought.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

ROBERTS, Clint of South Dakota—Continued

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6053 To amend the Internal Revenue Code of 1954 to provide certain tax incentives for small businesses.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6298 To amend title II of the Social Security Act to help eliminate certain improper benefit payments and other abuses (involving claimants who reside in foreign countries) under the old-age, survivors, and disability insurance program, and to provide for crediting the trust funds with the amount of certain uncashed social security benefit checks.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7128 To amend the Internal Revenue Code of 1954 to improve Internal Revenue Service procedures concerning investigations, and audits of churches, and for other purposes.

H.R. 7181 To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.R. 7182 To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7263 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the subtitle which requires withholding on payments of interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 603 Directing the President to take every possible action to encourage increasing the processed product share of United States agricultural exports.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

ROBERTS, Pat of Kansas

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2982 To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4821 To amend the Internal Revenue Code of 1954 to provide taxpayer relief and simplification of the individual income tax, and for other purposes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4890 To suspend the duty on sulfaguanadine, sulfapyridine, and sulfathiazole.

ROBERTS, Pat of Kansas—Continued

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6234 To reduce the public debt of the United States by imposing a manufacturers excise tax and requiring that the proceeds from such tax be used to reduce the public debt.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7027 To suspend the duty on sulfapyridine until the close of December 31, 1985.

H.R. 7028 To lower the rate of duty on sulfathiazole until the close of December 31, 1985.

H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

ROBINSON, J. Kenneth of Virginia

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 454 To amend the Internal Revenue Code of 1954 to exempt nonprofit volunteer firefighting or rescue organizations from the Federal excise taxes on gasoline, diesel fuel, and certain other articles and services.

H.R. 455 To amend the Internal Revenue Code of 1954 to suspend the imposition of interest and to prohibit the imposition of a penalty for failure to pay tax on underpayments of tax resulting from erroneous advice given in writing by the Internal Revenue Service.

H.R. 456 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 457 To provide for congressional review of all regulations relating to costs and expenditures for health care, reimbursements to individuals or providers of health care, and for other purposes.

H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 920 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

ROBINSON, J. Kenneth of Virginia—Continued

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 3282 To provide for permanent tax rate reductions for individuals.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6935 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of a supplemental security income applicant's resources.

H.R. 7401 To delay until January 1, 1984, the effect of any regulation issued by the Secretary of the Treasury concerning the establishment of a viticultural area if the name provided for such area contains the term "Shenandoah Valley".

RODINO, Peter W., Jr. of New Jersey

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 728 To amend part A of title XVIII of the Social Security Act to provide emergency assistance to medicare-participating hospitals to enable them to continue to provide vital medical and other health services.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

RODINO, Peter W., Jr. of New Jersey—Continued

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 6448 To help States assist the innocent victims of crime and to create a crime victims compensation trust fund.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

ROE, Robert A. of New Jersey

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 43 To amend the Internal Revenue Code of 1954 to eliminate the changes made by the Tax Reform Act of 1976 in the exclusion from gross income of sick pay.

ROE, Robert A. of New Jersey—Continued

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.
H.R. 461 To amend the Internal Revenue Code of 1954 to suspend the imposition of interest and to prohibit the imposition of a penalty for failure to pay tax on underpayments of tax resulting from erroneous advice given in writing by the Internal Revenue Service.
H.R. 464 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 466 To amend the Internal Revenue Code of 1954 to provide a tax credit of $250 to an individual for expenditures for health insurance premiums.
H.R. 467 To amend the Internal Revenue Code of 1954 to provide an additional income tax exemption where a taxpayer, his spouse, or any dependent of the taxpayer is handicapped.
H.R. 468 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.
H.R. 469 To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals who have attained the age of 62 $3,000 of interest received during any taxable year.
H.R. 470 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 471 To amend title XVI of the Social Security Act to direct the Secretary, in determining the extent to which the value of an individual's home is excludable for purposes of establishing his or her eligibility for supplemental security income benefits, to take into account regional variations in the market prices of homes and to make periodic adjustments reflecting changes in land and home values.
H.R. 472 To amend the Internal Revenue Code of 1954 to allow a deduction to taxpayers who contribute the right to use certain real property to charitable organizations for outpatient geriatric clinics or for multipurpose senior centers.
H.R. 473 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 474 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns; and to remove rate inequities for married persons where both are employed.
H.R. 475 To amend the Internal Revenue Code of 1954 to increase the amount of the annual gift tax exclusion from $3,000 to $6,000.
H.R. 476 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 477 To amend the Internal Revenue Code of 1954 to restore the deduction for State and local taxes on gasoline and other motor fuels and to allow the deduction for such taxes without regard to whether the taxpayer itemizes other deductions.
H.R. 478 To eliminate the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions.
H.R. 479 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.
H.R. 480 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 481 To amend the Internal Revenue Code of 1954 to provide that severance pay resulting from a plant closing shall be subject to tax at reduced rates.
H.R. 482 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.
H.R. 483 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.
H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 485 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of the nuclear generating facilities.
H.R. 486 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.
H.R. 487 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.
H.R. 488 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 489 To amend the Internal Revenue Code of 1954 to allow a deduction for State and local public utility taxes.
H.R. 490 To amend the Internal Revenue Code of 1954 to treat permanently and totally disabled individuals in the same way as individuals who have attained the age of 55 for purposes of the one-time exclusion of gain from the sale of a principal residence.
H.R. 498 To provide that the Federal Government shall assume 100 per centum of all Federal, State, and local welfare costs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 504 To amend title XVIII of the Social Security Act to authorize payment under the medicare program for certain services performed by chiropractors.
H.R. 505 To amend title XVIII of the Social Security Act to include, as a home health service, nutritional counseling provided by or under the supervision of a registered dietitian.
H.R. 510 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.
H.R. 531 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits.
H.R. 532 To provide income tax incentives for the modification of certain facilities so as to remove architectural and transportational barriers to the handicapped and elderly.
H.R. 533 To increase alternatives to institutionalization for senior citizens.
H.R. 534 To amend title II of the Social Security Act to provide that the automatic cost-of-living increases in benefits which are authorized thereunder may be made on a semiannual basis (rather than only on an annual basis as at present).

ROE, Robert A. of New Jersey—Continued

H.R. 535 To amend title II of the Social Security Act to provide in certain cases for an exchange of credits between the old- age, survivors, and disability insurance system and the civil service retirement system so as to enable individuals who have coverage under both systems to obtain maximum benefits based on their combined service.

H.R. 538 To amend title II of the Social Security Act to provide that the widow's or widower's insurance benefits to which a disabled individual becomes entitled before attaining age 60 shall not be less than the amount (71-1/2 percent of the deceased spouse's primary insurance amount) to which they would have been reduced if the first month of such entitlement had been the month in which such individual attained that age.

H.R. 539 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 540 To amend title II of the Social Security Act to provide that a divorced spouse may qualify for benefits on the basis of a marriage which lasted for as few as five years (instead of only on the basis of a marriage which lasted for ten or more years as at present) in the case of certain late-life divorces.

H.R. 541 To amend title II of the Social Security Act to provide that a husband and wife may elect to split their earnings for social security purposes upon the retirement of either or both of them, or upon their divorce, and to equalize the benefits payable to a retired worker and his or her spouse (on such worker's wage record) if they have not so elected.

H.R. 542 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 543 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 544 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 545 To amend title XVIII of the Social Security Act to provide for the enforcement of standards relating to the rights of patients in certain medical facilities.

H.R. 552 To direct the Secretary of Health and Human Services to provide Federal minimum standards for health insurance for the elderly, and to amend title XVIII of the Social Security Act for the purpose of directing the Secretary to study methods of further improving the regulation of health insurance for the elderly and to evaluate methods by which the medicare program could more fully meet the health insurance needs of the elderly.

H.R. 554 To amend title II of the Social Security Act to increase from $255 to $750 the lump sum death payment which will be made in the case of an insured individual who dies leaving a relatively small estate.

H.R. 557 To amend title XVIII of the Social Security Act to authorize payment under the supplementary medical insurance program for the cutting and removal of corns, warts, and calluses, and the reduction of club nails.

H.R. 562 To create a national system of health security.

H.R. 563 To provide that all petroleum imported into the United States after September 1, 1981, shall not be available for purchase other than by the Government of the United States.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

ROE, Robert A. of New Jersey—Continued

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2268 To amend the Internal Revenue Code of 1954 to restore the deduction for State and local taxes on gasoline and other motor fuels and to allow the deduction for such taxes without regard to whether the taxpayer itemizes other deductions.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3075 Relating to the tariff treatment of tuna packed in airtight containers.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3103 To improve part B of the medicare program with respect to the hearing requirement applicable to a carrier, the determination of reasonable charge, and the amount of payment made under such part.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3697 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for one-third of the amount of certain local wage taxes paid by individuals who are not residents of the local governmental area.

H.R. 3730 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3806 To amend title XVIII of the Social Security Act to provide that part A deductible under medicare may not be increased unless approved by both Houses of the Congress.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3930 To amend the Internal Revenue Code of 1954 to provide tax relief for small business.

ROE, Robert A. of New Jersey—Continued

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4433 To repeal the provision of the Omnibus Budget Reconciliation Act of 1981 which provides that certain ex-service members will not be eligible for unemployment compensation.

H.R. 4439 To repeal the provision added by the Economic Recovery Tax Act of 1981 which treats investments by individual retirement plans in collectibles as distributions.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4667 To amend the Internal Revenue Code of 1954 to include certain tax-exempt organizations as eligible recipients of scientific property for purposes of the special computation of the charitable contribution deduction for such property.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4846 To provide for the recovery of capital and operation and maintenance costs assignable to commercial water transportation for certain United States Army Corps of Engineers inland waterway projects, and to authorize construction in specified circumstances.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

ROE, Robert A. of New Jersey—Continued

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6152 To repeal the provision of the Omnibus Reconciliation Act of 1981 which provides that certain ex-service members will not be eligible for unemployment compensation.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6241 To permit a married individual filing a joint return to deduct certain payments made to an individual retirement plan established for the benefit of a working spouse.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7116 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age, is disabled, or is handicapped.

ROE, Robert A. of New Jersey—Continued

H.R. 7393 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 70.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

ROEMER, Buddy of Louisiana

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

ROEMER, Buddy of Louisiana—Continued

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

ROGERS, Harold of Kentucky

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3628 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain elderly taxpayers for increased costs of residential energy.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4656 To repeal the recently enacted provision of law providing for the permanent appropriation of funds for pay for Members of Congress, and to restore the $3,000 limit on tax deductions for living expenses of Members of Congress while away from home.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6982 To temporarily waive the 120-percent factor used in determining whether extended unemployment benefits are payable in a State.

H.R. 7043 To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

ROSE, Charles of North Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.
H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.
H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.
H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.
H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

ROSENTHAL, Benjamin S. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.
H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

ROSENTHAL, Benjamin S. of New York—Continued

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1951 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $5,000 of retirement income received by a taxpayer under a public retirement system or any other system of the taxpayer is at least 65 years of age.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

ROSENTHAL, Benjamin S. of New York—Continued

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6524 To amend the Internal Revenue Code of 1954 to allow individuals a refundable income tax credit for expenditures to remove formaldehyde foam insulation from their homes, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

ROSTENKOWSKI, Dan of Illinois

H.R. 1553 To provide for a temporary increase in the public debt limit.

H.R. 3850 To make expenditure reductions in accordance with the budget reconciliation process.

H.R. 4242 To amend the Internal Revenue Code of 1954 to encourage economic growth through reductions in individual income tax rates, the expensing of depreciable property, incentives for small businesses, and incentives for savings, and for other purposes.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4800 To reinstate certain taxes imposed on aviation, and for other purposes.

11-054 O - 83 - 57

ROSTENKOWSKI, Dan of Illinois—Continued

H.R. 5013 To amend the Internal Revenue Code of 1954 to conform the net operating loss carryback and carryforward treatment of the Federal National Mortgage Association to that of other financial institutions.
H.R. 5159 To amend the Internal Revenue Code of 1954 to provide a temporary increase in the tax imposed on producers of coal, and for other purposes.
H.R. 5823 To suspend until the close of June 30, 1986, the duty on certain bicycle parts.
H.R. 5836 To make miscellaneous changes in the tax laws, and for other purposes.
H.R. 6055 To revise subchapter S of the Internal Revenue Code of 1954 (relating to small business corporations).
H.R. 6056 To make technical corrections related to the Economic Recovery Tax Act of 1981, the Crude Oil Windfall Profit Tax Act of 1980, and the Installment Sales Revision Act of 1980.
H.R. 6300 To improve compliance with the internal revenue laws.
H.R. 6550 To provide for a temporary increase in the public debt limit, and for other purposes.
H.R. 6595 To provide for a temporary increase in the public debt limit, and for other purposes.
H.R. 6878 To amend the Social Security Act to make changes in the medicare, unemployment compensation, and public assistance programs, and for other purposes.
H.R. 7092 To amend the Internal Revenue Code of 1954 to provide for a 1-year extension of the taxes which are transferred into the Highway Trust Fund, and for other purposes.
H.R. 7368 To provide revenue for repair and rehabilitation of the Nation's highways and for mass transit capital expenditures, and for other purposes.
H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

ROTH, Toby of Wisconsin

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 371 To amend title II of the Social Security Act to improve the treatment of women through the establishment and payment of working spouse's benefits.
H.R. 476 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 567 Relating to the treatment of certain annuity contracts.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.
H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2290 To amend the Internal Revenue Code of 1954 to exclude all interest from the gross income of individuals.
H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.
H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.
H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.
H.R. 3626 To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.
H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.
H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.
H.R. 4306 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.
H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.
H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.
H.R. 4555 To revoke the application of Revenue Ruling 81-216.

ROTH, Toby of Wisconsin—Continued

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.
H.R. 4853 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments.
H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.
H.R. 5479 To amend the provisions of the Economic Recovery Tax Act of 1981 which require targeted jobs certification requests to be in writing, to treat documented oral certification requests received before 45 days after the date of enactment of such Act as written requests.
H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

ROTH, William V., Jr. of Delaware

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.
H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.
H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.
H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7063 To repeal the withholding of tax from interest and dividends.

ROUKEMA, Marge of New Jersey

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.
H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.
H.R. 3075 Relating to the tariff treatment of tuna packed in airtight containers.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.
H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.
H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.
H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

ROUKEMA, Marge of New Jersey—Continued

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6176 Relating to the tariff treatment of certain canned mushrooms.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

ROUSSELOT, John H. of California

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 45 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 82 To provide that the Internal Revenue Service may not implement certain rules relating to the determination of whether private schools have discriminatory policies until Congress provides specific guidelines for such determination.

H.R. 92 To amend the Internal Revenue Code of 1954 to allow an income tax credit for tuition expenses of the taxpayer or his spouse or a dependent at an institution of higher education, and an additional credit for gifts or contributions made to any institution of higher education.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 602 To amend the Internal Revenue Code of 1954 to provide for automatic cost-of-living adjustments in the income tax and withholding rates.

H.R. 603 To amend sections 46(f) and 167(l) of the Internal Revenue Code of 1954 regarding the treatment of public utility property and to provide a transitional rule with respect thereto.

H.R. 604 To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall be allowable with respect to certain small boilers fueled by oil or gas.

H.R. 605 To amend the Internal Revenue Code of 1954 to provide that the investment tax credit for energy property shall apply to certain property which is at least 10 percent more efficient than the property replaced.

H.R. 606 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 607 To amend the Internal Revenue Code of 1954 to allow individuals under age 55 to elect the one-time exclusion of gain from sale of principal residence.

H.R. 608 To amend the Internal Revenue Code of 1954 to exclude from gross income $10,000 of interest on savings in the case of an individual taxpayer.

H.R. 609 To amend the Internal Revenue Code of 1954 to exclude from gross income $5,000 of interest on savings in the case of an individual taxpayer.

H.R. 610 To amend the Internal Revenue Code of 1954 to exclude from gross income $2,000 of interest on savings in the case of an individual taxpayer.

H.R. 611 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.

H.R. 612 To amend the Internal Revenue Code of 1954 to repeal the provisions requiring withholding of tax on certain gambling winnings.

H.R. 613 To amend the Internal Revenue Code of 1954 and for other purposes.

H.R. 614 To repeal the earnings limitation of the Social Security Act.

H.R. 615 To amend title XI of the Social Security Act to repeal the provision for the establishment of Professional Standards Review Organizations to review services covered under the medicare and medicaid programs.

H.R. 617 To amend the Internal Revenue Code of 1954 to provide for a definition of the term "artificial bait".

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 817 To amend sections 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.

H.R. 818 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income taxes for expenses incurred as a result of an income tax audit, in any case in which the taxpayer is not liable for more taxes as the result of such audit.

ROUSSELOT, John H. of California—Continued

H.R. 819 To amend part A of title IV of the Social Security Act to make it clear that any State may impose work requirements as a condition of eligibility for aid to families with dependent children.

H.R. 820 To amend the Internal Revenue Code of 1954 to exclude from the gross income of individuals who have attained the age of 62 $3,000 of interest received during any taxable year.

H.R. 821 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1183 To amend the Internal Revenue Code of 1954 to allow a tax credit for certain research and development expenditures.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1323 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1524 To amend sections 46(f) and 167(l) of the Internal Revenue Code of 1954 with respect to the treatment of public utility property.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 2554 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon for the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 2555 To amend the Internal Revenue Code of 1954 to authorize the payment of attorney's fees to taxpayers who prevail in tax litigation.

H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.

ROUSSELOT, John H. of California—Continued

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3044 To clarify the intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil windfall profit tax.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3288 To amend the Internal Revenue Code of 1954 to provide tax incentives for research and development expenditures.

H.R. 3331 To eliminate the national trigger contained in the Federal-State extended unemployment compensation program, to require 20 weeks of work to qualify for benefits under such program, to make certain changes in the provisions relating to loans to State unemployment funds, and to revise the trade adjustment assistance program.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3654 To continue through December 31, 1982, the existing prohibition on the issuance of fringe benefit regulations.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4356 To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries or sickness, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4900 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5230 To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6098 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6776 To amend the Tax Reform Act of 1969 with respect to the application of the excess business holdings provisions to private foundations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6873 To amend the Tax Reform Act of 1969 with respect to the application of the excess business holdings provisions to private foundations.

H.R. 6987 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7245 To amend the Internal Revenue Code of 1954 relative to physicans' and surgeons' mutual protection associations.

H.R. 7268 To amend the Internal Revenue Code of 1954 to extend the energy tax credit for investments in certain classes of energy property, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

ROYBAL, Edward R. of California

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 587 To amend the Second Liberty Bond Act to provide that individuals age sixty-five or older who purchase certain United States savings bonds shall be paid a rate of interest which is 2 per centum higher than the rate of inflation.

H.R. 588 To amend the Internal Revenue Code of 1954 to provide that certain rentals to members of the taxpayer's family will not be treated as personal use by the taxpayer for purposes of the disallowance of certain expenses in connection with the business use of homes, rental of vacation homes, etc.

H.R. 589 To amend title II of the Social Security Act to increase to $10,000 in the case of an individual under age sixty-five, and to $15,000 in the case of an individual age sixty-five or over, the amount of outside earnings which (subject to further increases under the automatic adjustment provisions) is permitted each year without any deductions from benefits thereunder.

H.R. 590 To amend title XVI of the Social Security Act to provide for the payment of a special housing allowance to each recipient of supplemental security income benefits whose housing expenses exceed an amount equal to 25 per centum of his or her income, so as to reduce such expenses to that amount.

ROYBAL, Edward R. of California—Continued

H.R. 591 To amend title XX of the Social Security Act to include among the services eligible for Federal assistance under such title the installation of devices to promote the security of the elderly in their homes.

H.R. 592 To amend the Internal Revenue Code of 1954 to make permanent law the deduction for expenditures to remove architectural and transportation barriers to the handicapped and elderly.

H.R. 593 To amend the Social Security Act to make certain that recipients of supplemental security income benefits, recipients of social services, recipients of aid to families with dependent children, and recipients of aid or assistance under certain other Federal and federally assisted programs will not have the amount of such benefits, services, aid, or assistance reduced because of increases in monthly social security benefits; and to provide that cost-of-living increases in annuity, pension, retirement, disability, or other employment-related benefits being paid to an individual under a public program, occurring after such individual's initial entitlement to such benefits, shall not be included in such individual's income in determining his or her eligibility for supplemental security income benefits.

H.R. 595 To establish a Commission on a North American Economic Alliance.

H.R. 596 To amend title XVIII of the Social Security Act to include hearing aids and dentures among the items and services for which payment may be made under the supplementary medical insurance program.

H.R. 597 To amend titles XVIII and XIX of the Social Security Act to include services of licensed (registered) nurses, physician extenders, and nurse practitioners among the services for which payment may be made under the medicare and medicaid programs.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5903 To amend title II of the Social Security Act to extend gratuitous wage credits to individuals who served in the United States Cadet Nurse Corps during World War II, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6617 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981, to repeal the acceleration of the depreciation deductions which will occur in 1985, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

RUDD, Eldon of Arizona

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

RUDD, Eldon of Arizona—Continued

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 608 To amend the Internal Revenue Code of 1954 to exclude from gross income $10,000 of interest on savings in the case of an individual taxpayer.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 2312 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4704 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide prctection of taxpayer civil rights, and for other purposes.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5759 To amend the Internal Revenue Code of 1954 to provide a limited exclusion from gross income for per diem received by certain State legislators ineligible for the special deduction with respect to living expenses.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6936 To amend the Internal Revenue Code of 1954 with respect to the designation of income tax payments to the Presidential Election Campaign Fund.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

RUSSO, Martin A. of Illinois

H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

RUSSO, Martin A. of Illinois—Continued

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 3581 To amend the Internal Revenue Code of 1954 to exclude certain foreign commodity income from treatment as foreign personal holding company income.

H.R. 3767 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

H.R. 4796 To amend the Internal Revenue Code of 1954 to exempt chromium and chromite used in production of ferrochrome from the Federal excise tax on certain chemicals.

H.R. 4918 To amend the Internal Revenue Code of 1954 to exempt from excise tax certain trailers and semitrailers used primarily as railroad cars.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5265 To amend the Internal Revenue Code of 1954 to clarify the treatment of outdoor advertising displays for purposes of the accelerated cost recovery system.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6475 To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6684 To delay Treasury regulations on the debt-equity issue.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

SABO, Martin Olav of Minnesota

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4104 To amend the Internal Revenue Code of 1954 to allow nonrecognition of gain on certain rollovers of principal residences where the cost of purchasing the new residence is less than the adjusted sales price of the old residence, to extend to 60 months the period for the rollover of a principal residence, to allow a deduction for contributions to savings accounts established for the purpose of purchasing a home, and to deny the interest deduction to the extent the interest is on home loans in excess of $150,000.

H.R. 4158 To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

SABO, Martin Olav of Minnesota—Continued

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6233 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6616 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for that portion of a governmental pension received by an individual which does not exceed the maximum amount payable as benefits under title II of the Social Security Act minus the amount of any such benefits actually received by such individual, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6876 To amend the Internal Revenue Code of 1954 to exempt from taxation difficulty of care payments made to a taxpayer for the care of a handicapped foster child.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7319 To amend the Internal Revenue Code of 1954 to impose an additional 10-cent tax on any liquid sold for use or used as a fuel in a highway vehicle and to provide that the revenues from such tax shall be available to State and local governments for maintenance of public roads and for other traffic-related purposes.

H.R. 7372 To amend title II of the Social Security Act to exclude certain amounts in the computation of the offset against benefits which is presently provided in the case of spouses and surviving spouses receiving government pensions.

SANTINI, Jim of Nevada

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

SANTINI, Jim of Nevada—Continued

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6512 To reduce interest rates by limiting the rate of interest which the U.S. Government may pay on debt obligations issued by the United States and by establishing a national indexed usury ceiling.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

SAVAGE, Gus of Illinois

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

SAVAGE, Gus of Illinois—Continued

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

SAWYER, Harold S. of Michigan

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

SAWYER, Harold S. of Michigan—Continued

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1442 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1443 To amend the Internal Revenue Code of 1954 to permit a taxpayer to claim a credit for amounts paid as tuition to provide education for himself, for his spouse, or for his dependents, and to provide that such credit is refundable.

H.R. 1445 To amend the Internal Revenue Code of 1954 to allow a deduction for dividends paid by domestic corporations.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2913 To amend the Internal Revenue Code of 1954 to increase the number of taxable years to which a net operating loss may be carried back.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 3908 To amend the Internal Revenue Code of 1954 to increase the limitations on the deduction for individual retirement savings and to allow individuals covered by employer plans to qualify for such deduction.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4602 To suspend for 2 years the duty on certain prostheses if imported for charitable therapeutic use, or for free distribution by certain public or private nonprofit institutions.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

SAWYER, Harold S. of Michigan—Continued

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

SCHEUER, James H. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1966 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

SCHEUER, James H. of New York—Continued

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4434 To amend the Internal Revenue Code of 1954 to authorize the disclosure of certain employment tax information to the National Institute for Occupational Safety and Health, for specified uses in such Institute's epidemiological research program.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

SCHEUER, James H. of New York—Continued

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5801 To remove the column 1 rate of duty and fix the column 2 rate of duty on certain small toy and novelty items.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6268 To remove the column 1 rate of duty on certain small toy and novelty items.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6391 To provide loans under the Small Business Act for the removal of urea-formaldehyde foam insulation from residences, to provide for certain tax expenditures relating to problems caused by such insulation, and for other purposes.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

SCHNEIDER, Claudine of Rhode Island

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

SCHNEIDER, Claudine of Rhode Island—Continued

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3907 To amend the Internal Revenue Code of 1954 to increase the investment tax credit for qualified rehabilitation expenditures.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5502 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7043 To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

11-054 O - 83 - 58

SCHNEIDER, Claudine of Rhode Island—Continued

H.Con.Res. 192 To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

SCHROEDER, Patricia of Colorado

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 943 To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been affected by reductions in defense or aerospace contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms control policy and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3005 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4571 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5464 To amend the Internal Revenue Code of 1954 to exclude from gross income retirement benefits received by certain retired individuals who have attained age 65.

SCHROEDER, Patricia of Colorado—Continued

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.
H.R. 5782 To prohibit imports from Iran until the Government of Iran ceases its persecution of the Bahais in Iran.
H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.
H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

SCHULZE, Richard T. of Pennsylvania

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1860 To amend the Internal Revenue Code of 1954 to repeal the requirement that operating capacity must increase for purposes of the energy credit allowed for intercity buses, and for other purposes.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 1924 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.
H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.
H.R. 2269 To apply duty-free treatment to Yankee dryer cylinders.
H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.
H.R. 2647 To amend the Internal Revenue Code of 1954 to equalize the dollar amounts of income tax withholding on gambling winnings from horseracing, State-conducted lotteries, and certain other wagers.
H.R. 3150 To amend the Internal Revenue Code of 1954 to provide that the investment tax credit shall be allowable for up to $100,000 of the cost of any horse.
H.R. 3327 To amend the Revenue Act of 1978 to provide that the inclusion in gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.
H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.
H.R. 4408 To amend the Energy Tax Act of 1978 to allow certain additional refunds relating to the repeal of the excise tax on buses.
H.R. 4494 To apply duty-free treatment to Fourdrinier wires suitable for use in capacitor papermaking machines.
H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.
H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4690 To allow articles withdrawn from a bonded manufacturing warehouse to be delivered into successive bonded storage warehouses located anywhere in the United States for the purpose of exportation, and for other purposes.
H.R. 4888 To provide for the elective payment of benefits under title II of the Social Security Act in the form of social security savings bonds, and for other purposes.
H.R. 4918 To amend the Internal Revenue Code of 1954 to exempt from excise tax certain trailers and semitrailers used primarily as railroad cars.
H.R. 4961 To make miscellaneous changes in the tax laws.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5085 To amend the Internal Revenue Code of 1954 to eliminate the double tax on dividends, to allocate corporate income tax revenues for payments to qualified registered voters, and for other purposes.
H.R. 5113 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, and for other purposes.
H.R. 5354 Relating to the marking of containers of imported mushrooms.

SCHULZE, Richard T. of Pennsylvania—Continued

H.R. 5498 To apply duty-free treatment to p-Hydroxybenzoic acid.
H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.
H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.
H.R. 5985 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income, to provide that the foreign tax credit shall be applied separately with respect to taxes paid or deemed paid to the Virgin Islands, and for other purposes.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.
H.R. 6407 To amend the Internal Revenue Code of 1954 to treat certain interests as closely held businesses for estate tax purposes, to prevent the acceleration of estate tax installment payments in certain situations, and for other purposes.
H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.
H.R. 6715 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for the cost of certain forms of business insurance for new business activities in designated Caribbean countries.
H.R. 6975 To amend the Internal Revenue Code of 1954 to exempt from rules relating to foreign conventions all conventions, et cetera, held on domestic cruise ships and on certain foreign cruise ships which port in qualified Caribbean Basin countries.
H.R. 7093 To amend the Internal Revenue Code of 1954 to reduce the rate of certain taxes paid to the Virgin Islands on Virgin Islands source income.
H.Res. 521 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to Romania.
H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

SCHUMER, Charles E. of New York

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.
H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.
H.R. 1861 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of oil and gas income.
H.R. 1885 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.
H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.
H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.
H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 3103 To improve part B of the medicare program with respect to the hearing requirement applicable to a carrier, the determination of reasonable charge, and the amount of payment made under such part.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3346 To amend the Internal Revenue Code of 1954 to allow a deduction to individuals who rent their principal residences for a portion of the real property taxes paid or accrued by their landlords.
H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.
H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.
H.R. 3780 To amend title II of the Social Security Act to extend child's insurance benefits to full-time students who have not attained the age of 26, and for other purposes.
H.R. 3806 To amend title XVIII of the Social Security Act to provide that part A deductible under medicare may not be increased unless approved by both Houses of the Congress.
H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.
H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

SCHUMER, Charles E. of New York—Continued

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4516 To amend the Internal Revenue Code of 1954 to provide that taxable unemployment compensation will be treated as wages for purposes of the limitation on the deduction for individual retirement savings.

H.R. 4517 To amend the Internal Revenue Code of 1954 to increase the income level applicable to joint returns at which unemployment compensation becomes taxable.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4599 To amend the Internal Revenue Code of 1954 to reduce the deduction for business meals and to earmark the savings from such reduction for the school lunch programs.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4938 To repeal the provision added by the Economic Recovery Tax Act of 1981 which treats investments by individual retirement plans in collectibles as distributions.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5213 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain payments under section 236 of the National Housing Act received by cooperative housing corporations.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5422 To amend title II of the Social Security Act to reinstate the formulas for computing primary insurance amounts which were in effect before the enactment of the Social Security Amendments of 1977, and for other purposes.

H.R. 5464 To amend the Internal Revenue Code of 1954 to exclude from gross income retirement benefits received by certain retired individuals who have attained age 65.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5715 To amend the Internal Revenue Code of 1954 to permit the tax-free rollover of partial distributions from qualified employer plans by increasing the limitations on the deduction for retirement savings.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

SCHUMER, Charles E. of New York—Continued

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6618 To facilitate the economic adjustment of communities, industries, and workers to reductions or realignments in defense or aerospace contracts, military facilities, and arms export, and for other purposes.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 192 To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficieries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

SEIBERLING, John F. of Ohio

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1604 To improve the operation of the adjustment assistance programs for workers and firms under the Trade Act of 1974.

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1861 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of oil and gas income.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1927 To provide that the 1972 revision in the social security benefit computation formula for men shall fully apply with respect to individuals who retired in or before 1972 as well as with respect to individuals retiring after that year.

H.R. 1928 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to permit assignments or alienations of rights under pension plans pursuant to court orders for alimony or child support, and to permit the division of pension benefits under State community property law or common law.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1998 To amend the Internal Revenue Code of 1954 to allow a deduction for any contribution, bequest, or gift to the United Nations.

SEIBERLING, John F. of Ohio—Continued

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2548 To amend the Internal Revenue Code of 1954 to allow taxpayers to contribute $2,000 a year to certain retirement savings plans (in addition to the amount allowed as a deduction) without incurring liability for excess contributions tax, and to provide incentives for retirement savings by increasing the maximum amount of annual deduction allowable for deposits into individual retirement accounts and by permitting active participants in employer plans to establish such accounts.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2925 To amend the Internal Revenue Code of 1954 to adjust the time for payment of manufacturers excise tax on tires, tubes, and tread rubber.

H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4573 To amend title 5, United States Code, to allow ex- servicemembers who voluntarily leave military service to receive unemployment compensation.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5682 To amend the Internal Revenue Code of 1954 to encourage increases in productivity by special tax treatment for certain employee bonuses which are determined on the basis of profits or cost savings.

H.R. 5719 To amend the Internal Revenue Code of 1954 to impose an excise tax on certain acquisitions of business entities.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6119 To amend the Internal Revenue Code of 1954 to impose Federal excise taxes on sales at retail of certain automobiles, recreational boats, jewelry, clothing, and certain other items.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

SEIBERLING, John F. of Ohio—Continued

H.R. 6618 To facilitate the economic adjustment of communities, industries, and workers to reductions or realignments in defense or aerospace contracts, military facilities, and arms export, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7247 To amend the Internal Revenue Code of 1954 to provide a refundable credit to taxpayers who vote in Federal elections.

H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

H.R. 7365 To amend title II of the Social Security Act to liberalize the earnings test for postsecondary students who have attained age 18, but who nevertheless continue to qualify for child's insurance benefits under section 202(d) of such act (on a specially reduced basis) despite the general elimination of all benefits for such students in 1981, so that further reductions because of such students' outside earnings will not prevent them from continuing their education.

H.R. 7381 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to exclude from wages, for purposes of computing benefits and taxes under the old- age, survivors, and disability insurance program, the quarterly cash remuneration for the services of a domestic employee in a private home of the employer if such quarterly cash remuneration is less than $200 or the employee has not attained age 19 before the beginning of the quarter.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

SENSENBRENNER, F. James, Jr. of Wisconsin

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 2165 To amend the Internal Revenue Code of 1954 to provide that certain arrangements shall not be treated as a generation- skipping trust equivalent for purposes of the tax on generation-skipping transfers.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2355 To amend the Internal Revenue Code of 1954 to extend to forty-eight months the rollover period for nonrecognition of gain on the sale of a principal residence.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2630 Entitled "Tax Credit for the Elderly Improvement Amendments of 1981".

H.R. 3347 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts and the humanities.

SENSENBRENNER, F. James, Jr. of Wisconsin—Continued

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4107 To amend the Internal Revenue Code of 1954 with respect to the definition of a qualified general assistance program for purposes of the targeted jobs credit.

H.R. 4162 To amend the Immigration and Nationality Act to change the numerical limitations on admission of permanent residents and refugees to the United States, to deter illegal employment of aliens, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4742 To amend the Internal Revenue Code of 1954 to provide that the investment yield on the tax-exempt All Savers Certificates shall be increased from 70 to 85 percent of the average investment yield for United States Treasury bills of maturities of 52 weeks.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

SHAMANSKY, Bob of Ohio

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

SHAMANSKY, Bob of Ohio—Continued

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4277 To make the exclusion of amounts received under a qualified group legal services plan permanent.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6731 To amend the Social Security Act to provide that disability benefits may not be terminated without a showing of medical improvements, to provide for a face-to-face interview with the State agency, to continue benefits and eligibility for medicaid and medicare benefits through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

SHANNON, James M. of Massachusetts

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1183 To amend the Internal Revenue Code of 1954 to allow a tax credit for certain research and development expenditures.

H.R. 1184 To amend the Tariff Schedules of the United States regarding the rate of duty that may be proclaimed by the President with respect to sugar imports.

H.R. 1185 To amend the Internal Revenue Code of 1954 to provide that certain research or experimental expenditures will not be taken into account for purposes of the small issue exemption from the industrial development bond rules.

H.R. 1186 To amend the Internal Revenue Code of 1954 to reduce individual and corporate income taxes, to provide a credit against income tax for social security taxes, to provide a credit against income tax for research and experimental expenditures, and for other purposes.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

SHANNON, James M. of Massachusetts—Continued

H.R. 1821 To amend the Internal Revenue Code of 1954 to provide that sales of nonproductive assets will not be eligible for capital gains treatment.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2473 To amend the Internal Revenue Code of 1954 to treat deductions for research and experimental expenses attributable to activities conducted in the United States as allocable to income from sources within the United States.

H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.

H.R. 2485 To extend duty-free treatment to imports of chipper knife steel.

H.R. 3288 To amend the Internal Revenue Code of 1954 to provide tax incentives for research and development expenditures.

H.R. 3443 To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3682 To improve productivity and promote capital investment in small business and for other purposes.

H.R. 3743 To amend the Internal Revenue Code of 1954 to increase the amount of certain moving expenses allowable as a deduction.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4444 To amend the Internal Revenue Code of 1954 with respect to the treatment of research or experimental expenditures for purposes of the small issue exemption from the industrial development bond rules.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4743 To amend the Internal Revenue Code of 1954 to provide that the option of deducting intangible drilling and development costs will not be available to integrated oil companies.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5164 To amend the Internal Revenue Code of 1954 to provide that certain museums will not be treated as private foundations.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5332 To amend the Internal Revenue Code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5499 To continue until the close of June 30, 1986, the existing suspension of duties on Bis (4-aminobenzoate)-1,3 propanediol (trimethylene glycol di-p-aminobenzoate).

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6353 To amend the Internal Revenue code of 1954 to provide certain indebtedness incurred by educational organizations in acquiring or improving real property shall not be treated as acquisition indebtedness for pruposes of the tax on unrelated business taxable income.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6475 To amend the Internal Revenue Code of 1954 to provide for the disclosure of returns and return information for use in criminal investigations, and for other purposes.

H.R. 6484 To amend the Internal Revenue Code of 1954 to expand the credit for university research.

H.R. 6578 To amend the Internal Revenue Code of 1954 to clarify the exclusion from income for the value of lodging located in the proximity of an educational institution and furnished by such institution to its employees.

H.R. 6617 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981, to repeal the acceleration of the depreciation deductions which will occur in 1985, and for other purposes.

H.R. 6684 To delay Treasury regulations on the debt-equity issue.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7118 To amend the Tariff Schedules of the United States to correct an anomaly in the rate of duty applicable to textile fabrics, articles and materials coated, filled or laminated with rubber or plastics.

SHANNON, James M. of Massachusetts—Continued

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

SHARP, Philip R. of Indiana

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5356 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 603 Directing the President to take every possible action to encourage increasing the processed product share of United States agricultural exports.

SHAW, E. Clay, of Florida

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3721 To defer the effective date of section 414(m) of the Internal Revenue Code of 1954 until after the issuance of final regulation under that section.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

SHAW, E. Clay, of Florida—Continued

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6414 To amend the Internal Revenue Code of 1954 with respect to the application of the investment tax credit at risk rules in the case of certain subchapter S corporations.
H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

SHELBY, Richard C. of Alabama

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.
H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.
H.R. 2898 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which is excluded from gross income, and to make such exclusion permanent.
H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3616 To amend the Internal Revenue Code of 1954 to make permanent the exclusion from gross income of certain subsistence allowances received by State police officers.
H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.
H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4592 To amend the Internal Revenue Code of 1954 to eliminate the withholding requirements with respect to gambling winnings, to provide that information returns with respect to gambling winnings shall be required only in cases of payments of $10,000 or more, and to allow a 3-year carryover of net gambling losses.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.
H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.
H.R. 5716 To repeal the recently enacted elimination of child's insurance benefits under title II of the Social Security Act for postsecondary school students.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

SHELBY, Richard C. of Alabama—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7190 To provide relief from honey imports by increasing the duty thereon.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

SHUMWAY, Norman D. of California

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 622 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 623 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

SHUMWAY, Norman D. of California—Continued

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5230 To amend the Internal Revenue Code of 1954 relating to the treatment under the DISC rules of fungible products marketed through pooling arrangements of cooperative associations.

H.R. 5330 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5751 To impose quotas on the importation of East German montan wax during 1982, 1983, and 1984.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5905 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional 10 percent investment tax credit.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

SHUSTER, Bud of Pennsylvania

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3197 To authorize appropriations for the construction of certain highways in accordance with title 23 of the United States Code, to amend the Highway Safety Act of 1966 to authorize appropriations, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 6211 To authorize appropriations for construction of certain highways in accordance with title 23, United States Code, for highway safety, for mass transportation in urban and rural areas, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

SILJANDER, Mark D. of Michigan

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3427 To amend the Internal Revenue Code of 1954 to provide that the special valuation of certain farm, etc., real property for estate tax purposes shall apply to certain property acquired as a result of an involuntary conversion occuring within 5 years before the decedent's death.

SILJANDER, Mark D. of Michigan—Continued

H.R. 3719 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.
H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.
H.R. 4059 To amend the Internal Revenue Code of 1954 to provide a credit or a deduction for maintaining a household which includes as a member a dependent who has attained the age of sixty-five, and to provide a deduction for amounts contributed under a trust established for a handicapped relative or a parent who has attained the age of sixty-five.
H.R. 4060 To amend the Internal Revenue Code of 1954 to provide for a deduction for amounts contributed to an education savings account.
H.R. 4061 To amend the Internal Revenue Code of 1954 to provide exemptions for childbirth or adoption.
H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.
H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 4985 To amend title IV of the Social Security Act to make necessary modifications in selected provisions relating to eligibility and payments of aid under the AFDC program, to make such program more realistic and to assure that assistance provided thereunder more effectively serves its intended purpose.
H.R. 4986 To amend title IV of the Social Security Act to make additional modifications in selected provisions relating to eligibility and payments of aid under the AFDC program, to make such program more realistic and to assure that assistance provided thereunder more effectively serves its intended purpose.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5168 To amend title XVIII of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.
H.Res. 381 To authorize pension fund investments.

SIMON, Paul of Illinois

H.R. 38 To amend the Internal Revenue Code of 1954 to provide a basic $5,000 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.
H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.
H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 908 To amend title XVI of the Social Security Act and related laws to extend the supplemental security income benefits program to Puerto Rico, the Virgin Islands, and Guam on the same basis as the States.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.
H.R. 1368 To amend the Social Security Act to provide that Federal assistance to Puerto Rico, the Virgin Islands, and Guam under the aid to families with dependent children, child welfare, and social services programs shall be furnished on the same basis (under the same formula and without specific dollar ceilings) as in the case of other States, and to amend section 228 of such Act to extend to Puerto Rico, the Virgin Islands, and Guam the program of special benefits at age seventy-two for certain uninsured individuals.
H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

SIMON, Paul of Illinois—Continued

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1725 To amend the Internal Revenue Code of 1954 to increase to $500 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2002 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax the first 250 barrels a day of crude oil production of independent producers and royalty holders.

H.R. 2113 To amend the Internal Revenue Code of 1954 to exempt from taxation a certain portion of the earned income of individuals working outside the United States.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2567 Relating to the treatment of certain rentals of farm and business real property for purposes of section 2032A of the Internal Revenue Code of 1954.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2783 To clarify the application of section 2032A of the Internal Revenue Code of 1954 with respect to qualification of certain property for valuation based on use, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2830 To impose restrictions on any extension of credit which is made by any person for the purpose of financing the purchase of an automobile which is principally assembled in Japan.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2868 To amend the Internal Revenue Code of 1954 to provide a credit for contributions to institutions of higher education for international business studies.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3348 To provide additional transitional authority to issue mortgage subsidy bonds under the Mortgage Subsidy Bond Tax Act of 1980.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

11-054 O - 83 - 59

SIMON, Paul of Illinois—Continued

H.R. 3626 To amend title II of the Social Security Act to provide that social security benefits to which an inmate of a State penal institution or State hospital is otherwise entitled may be paid directly to the State as reimbursement for costs incurred in the care of such inmate during his or her imprisonment or confinement, if the State law requires inmates in such institutions or hospitals to make reimbursement for such costs.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3767 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4486 To amend the Social Security Act to appropriate to the Federal old-age and survivors insurance trust fund the amount of certain rents, royalties, and other sums deposited in the Treasury of the United States pursuant to the Outer Continental Shelf Lands Act.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5146 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the new jobs credit of youths participating in certain education programs.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5321 To repeal the special tax benefits provided during 1981 to Members of Congress and to provide for fair and equal taxation of Members of Congress.

H.R. 5331 To amend the Internal Revenue Code of 1954 to terminate the provision added by the Economic Recovery Tax Act of 1981 which permits the transfer of tax benefits through leases.

H.R. 5343 To repeal the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5438 To amend the Internal Revenue Code of 1954 to further limit the deduction allowable to Members of Congress for living expenses.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

SIMON, Paul of Illinois—Continued

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5588 To amend section 170 of the Internal Revenue Code of 1954 to increase the amounts that may be deducted for maintaining exchange students as members of the taxpayer's household.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

SKEEN, Joe, of New Mexico

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3755 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5364 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress and to decrease the amount of outside earned income a Member may accept.

H.R. 5724 To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to construct soil conservation terraces and to acquire and install certain drainage equipment to be used in connection with such terraces, and to provide additional tax incentives with respect to such equipment.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5814 To amend the Internal Revenue Code of 1954 to exempt from income tax interest on certain loans used to purchase soil conservation tillage equipment, and to provide additional tax incentives with respect to such equipment.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 7425 To increase temporarily the duty on certain wool that is the product of Argentina or Uruguay.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

SKELTON, Ike of Missouri

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3828 To amend the Internal Revenue Code of 1954 to provide estate tax equity for family enterprises and other purposes.

SKELTON, Ike of Missouri—Continued

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6964 To amend title II of the Social Security Act to provide for the establishment of appropriate accounting procedures to deal with social security benefit checks which are not negotiated within thirty-six months.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 457 Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

SMITH, Albert Lee, Jr. of Alabama

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1304 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3955 To strengthen the American family and to promote the virtues of family life through education, tax assistance, and related measures.

H.R. 4006 To amend the Internal Revenue Code of 1954 to provide an additional personal exemption for the taxpayer, the taxpayer's spouse, or a dependent, who has a disability requiring the use of a wheelchair.

H.R. 4059 To amend the Internal Revenue Code of 1954 to provide a credit or a deduction for maintaining a household which includes as a member a dependent who has attained the age of sixty-five, and to provide a deduction for amounts contributed under a trust established for a handicapped relative or a parent who has attained the age of sixty-five.

H.R. 4060 To amend the Internal Revenue Code of 1954 to provide for a deduction for amounts contributed to an education savings account.

SMITH, Albert Lee, Jr. of Alabama—Continued

H.R. 4061 To amend the Internal Revenue Code of 1954 to provide exemptions for childbirth or adoption.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4418 To amend the Internal Revenue Code of 1954 to repeal the provision which prohibits individual retirement accounts and certain other retirement plans from investing in collectibles.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5331 To amend the Internal Revenue Code of 1954 to terminate the provision added by the Economic Recovery Tax Act of 1981 which permits the transfer of tax benefits through leases.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5500 To rescind tax benefits provided to Members of Congress for living expenses during 1981.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5513 To amend the Internal Revenue Code of 1954 to provide that a 10-percent income tax rate shall apply to all individuals, and to repeal all deductions, credits, and exclusions for individuals other than a $2,000 deduction for each personal exemption.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

H.R. 6242 To amend the Internal Revenue Code of 1954 to increase the limit on the deductions allowable to individuals for contributions to retirement accounts established for the benefit of spouses.

H.R. 6299 To amend the Unfair Competition Act of 1916 to provide for further relief in the event of unfair foreign competition.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6579 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for a certain amount of wages paid to a previously unemployed individual if such individual is hired between June 15, 1982, and October 15, 1982, and such individual represents a net increase in employment by the employer.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 223 Directing the Secretary of Health and Human Services and the Commissioner of Social Security to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

SMITH, Christopher H. of New Jersey

H.R. 46 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

SMITH, Christopher H. of New Jersey—Continued

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1756 To amend the Internal Revenue Code of 1954 to permit a taxpayer to deduct certain expenses paid by him for special education furnished to a child or other minor dependent who is physically or mentally handicapped.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2417 To amend the Internal Revenue Code of 1954 to increase to $150,000 the amount of group-term life insurance which may be provided by an employer and excluded from the gross income of an employee.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2560 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3795 To amend title 18 of the United States Code to make arson involving public accommodations affecting interstate or foreign commerce an offense, to require a report to Congress from the Federal Arson Prevention Control Task Force, and to amend the Internal Revenue Code of 1954 to provide an investment tax credit for the installation of certain fire prevention equipment.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

H.R. 4238 To amend the Internal Revenue Code of 1954 to phase out the Federal estate and gift taxes and the tax on generation- skipping transfers.

H.R. 4239 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which may be excluded from gross income, and to make such exclusion permanent.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

SMITH, Christopher H. of New Jersey—Continued

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7043 To amend the Internal Revenue Code of 1954 to provide a tax credit to employers who add new employee positions to their payrolls in areas of substantial unemployment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

SMITH, Denny of Oregon

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1685 To amend the Mortgage Subsidy Bond Tax Act of 1980 to exempt from the coverage of such Act certain general obligation veterans' mortgage bond issues of the State of Oregon.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5101 To authorize the Secretary of the Treasury to issue bonds that may be redeemed for gold.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6852 To amend the Internal Revenue Code of 1954 to exclude tips from gross income.

H.R. 7041 To repeal the withholding of tax from interest and dividends.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

SMITH, Joseph S. Smith of Pennsylvania

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

SMITH, Joseph S. Smith of Pennsylvania—Continued

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4666 To amend title XVIII of the Social Security Act to provide for an optional alternative medicare program, and for other purposes.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4722 To amend the Internal Revenue Code of 1954 to provide a $7,000 exemption from income tax for retirement benefits attributable to service performed as a police officer or firefighter.

H.R. 4723 To amend the Internal Revenue Code of 1954 to clarify the tax exemption of proceeds from certain bingo games.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5558 To amend the Federal Unemployment Tax Act to repeal the penalty provision relating to employers in States with outstanding loan balances, and to suspend loan repayment and interest requirements for States having a high unemployment rate.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6299 To amend the Unfair Competition Act of 1916 to provide for further relief in the event of unfair foreign competition.

H.R. 6340 To amend section 203(e)(1)(A) of the Federal-State Extended Unemployment Compensation Act of 1970 (as amended) with respect to the determination of the insured unemployment rate.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6617 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981, to repeal the acceleration of the depreciation deductions which will occur in 1985, and for other purposes.

H.R. 6629 To provide import relief in the form of domestic content requirements for foreign manufactured articles, and for other purposes.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

SMITH, Joseph S. Smith of Pennsylvania—Continued

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue thrcugh the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6767 To amend the Internal Revenue Code of 1954 to provide that the provisions which increase the Federal unemployment tax in States with outstanding Federal loans will not apply to States with high rates of unemployment and large outstanding loan balances and to provide that such States will not be required to pay interest on such loans.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

SMITH, Neal of Iowa

H.R. 11 To assist innovative small businesses by strengthening their role in federally funded research and development and by fostering their formation and growth in the economy, and to encourage investment in small businesses.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 3362 To amend the Internal Revenue Code of 1954 to clarify the tax-exempt status of agricultural and horticultural organizations operated for the purpose of bargaining collectively for the sale of members' products.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

SMITH, Virginia of Nebraska

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 918 To amend the Internal Revenue Code of 1954 to allow farmers a refundable credit against income tax of up to $2,000 for amounts paid or incurred to convert farm equipment for alcohol fuel use.

H.R. 919 To amend title II of the Social Security Act to provide that disability insurance benefits may not be paid to individuals who are confined in penal institutions or correctional facilities.

H.R. 920 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

H.R. 921 To amend to Internal Revenue Code of 1954 to provide individuals a refundable credit against income tax for maintaining a household, a member of which is an individual who has attained the age of 65.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

SMITH, Virginia of Nebraska—Continued

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1448 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loans between related parties and on deferred in the case of certain sales of property.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5402 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

SNOWE, Olympia J. of Maine

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6763 To amend the Tariff Schedules of the United States to provide duty-free treatment for imported steam.

H.R. 6847 To amend the Tariff Schedules of the United States to ensure that potatoes imported as seed are not diverted for human consumption.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

SNOWE, Olympia J. of Maine—Continued

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.Res. 186 Urging the President to negotiate limitations on exports of Canadian potatoes to the United States.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.J.Res. 603 Directing the President to take every possible action to encourage increasing the processed product share of United States agricultural exports.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

SNYDER, Gene of Kentucky

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.
H.R. 2930 To provide for the improvement of the Nation's airport and airway system, for the modification of airport and airway user taxes, and for other purposes.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 4182 To extend the airport development aid program through fiscal year 1981.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4592 To amend the Internal Revenue Code of 1954 to eliminate the withholding requirements with respect to gambling winnings, to provide that information returns with respect to gambling winnings shall be required only in cases of payments of $10,000 or more, and to allow a 3-year carryover of net gambling losses.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5525 To repeal the income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.
H.R. 5777 To amend the Tariff Act of 1930 to exempt from duties equipments and repairs to certain vessels, and for other purposes.
H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.
H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6982 To temporarily waive the 120-percent factor used in determining whether extended unemployment benefits are payable in a State.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

SOLARZ, Stephen J. of New York

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1192 To amend title II of the Social Security Act to eliminate the duration-of-marriage requirements (and other special requirements) which are presently applicable in determining whether a person is the widow or widower of an insured individual for benefit purposes.
H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.
H.R. 1194 To amend title XVI of the Social Security Act to provide that parents' income and resources shall not be attributed to a child under age 21 for purposes determining such child's eligibility for SSI benefits, if such child is under a disability which is permanent and total.
H.R. 1195 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits.

SOLARZ, Stephen J. of New York—Continued

H.R. 1196 To amend title XVIII of the Social Security Act to include dental care, eye care, dentures, eyeglasses, and hearing aids among the benefits provided by the insurance program established by part B of such title, and for other purposes.

H.R. 1197 To provide for the delegation of duties by Professional Standards Review Organizations under title XI of the Social Security Act.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3361 To amend the Internal Revenue Code of 1954 to provide that income received by handicapped individuals from activities at certain sheltered workshops shall not be taken into account in determining the allowance for a personal exemption with respect to such individual.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5707 To permit the importation of furs that are the product of the People's Republic of China.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

SOLARZ, Stephen J. of New York—Continued

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6837 To amend title II of the Social Security Act to improve the administration of such title with regard to disability benefits.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7194 To amend title II of the Social Security Act to provide that a monthly insurance benefit thereunder shall be paid for the month in which the recipient dies and that such benefit shall be payable for such month only to the extent proportionate to the number of days in such month preceding the date of the recipient's death.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 192 To direct the Commissioner of Social Security and the Secretary of Health and Human Services to immediately develop and present to the Congress a plan to correct the social security benefit disparity which has become known as the "notch" problem.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

SOLOMON, Gerald B. H. of New York

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 634 To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.

H.R. 635 To amend title II of the Social Security Act to make it clear that social security benefits are and will continue to be exempt from all taxation.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2207 To amend the Internal Revenue Code of 1954 to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement plans.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

SOLOMON, Gerald B. H. of New York—Continued

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2426 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or peat burning stoves.

H.R. 2427 To amend the Internal Revenue Code of 1954 to provide for the indexing of certain assets for purposes of determining gain or loss.

H.R. 2428 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 2429 To amend title IV of the Social Security Act to improve the aid to families with dependent children program by substituting block grants for open-ended Federal matching, to give the States a fiscal incentive to reduce error, waste, and fraud in the aid to families with dependent children program, to provide fiscal relief to the States so as to reduce overall State welfare spending and increase basic benefits for the truly needy, to encourage the States to require work as a condition of eligibility for aid to families with dependent children payments, to establish a demonstration project to provide a pilot test of the States' ability to design and implement their own welfare programs, and for other purposes.

H.R. 2430 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2476 To amend the Internal Revenue Code of 1954 to allow certain low-and middle-income individuals a refundable tax credit for a certain portion of the property taxes paid by them on their principal residences or of the rent they pay for their principal residences.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2899 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3118 To deny the foreign tax credit on foreign oil related income.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4007 To amend the Internal Revenue Code of 1954 to increase the limitation of the interest deduction for interest paid or accrued on investment indebtedness from $10,000 to $25,000 for individuals with earned income.

H.R. 4123 To amend the Tariff Schedules of the United States to increase the duty on organo-silicon compounds.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4248 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire, ambulance, and rescue departments.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5237 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

SOLOMON, Gerald B. H. of New York—Continued

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5779 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6107 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for up to $750 of the cost of purchasing a new highway vehicle.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6579 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for a certain amount of wages paid to a previously unemployed individual if such individual is hired between June 15, 1982, and October 15, 1982, and such individual represents a net increase in employment by the employer.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6826 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $10,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7000 To provide for the protection of individuals against catastrophic medical expenses by providing for a catastrophic automatic protection plan and certification of qualified health plans offered by employers, and for other purposes.

H.R. 7181 To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.R. 7182 To repeal the withholding on interest and dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

SPENCE, Floyd of South Carolina

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 743 To reinstate the tax treatment with respect to annuity contracts with reserves based on a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

SPENCE, Floyd of South Carolina—Continued

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 3306 To encourage corporations to donate certain historical film to educational organizations by increasing the limit on the charitable contribution deduction of such corporations.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4402 To amend the Internal Revenue Code of 1954 to provide an additional 10 percent investment tax credit for farm irrigation property.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4621 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for qualifying security devices.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6608 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6790 To amend the Internal Revenue Code of 1954 to allow a deduction for the cost of medically necessary custodial care provided to elderly individuals.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

STANGELAND, Arlan of Minnesota

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

11-054 O - 83 - 60

STANGELAND, Arlan of Minnesota—Continued

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2858 To exclude from gross income, for purposes of Federal income tax, interest paid to sellers of agricultural land purchased with loans made by such sellers to certain farmers and ranchers and insured under the Consolidated Farm and Rural Development Act.

H.R. 2906 To amend the Internal Revenue Code of 1954 to clarify the valuation, for estate tax purposes, of farm and other real property when such property is rented by a member of a decedent's family and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3687 To amend the Internal Revenue Code of 1954 to provide an unlimited estate and gift tax marital deduction.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6233 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7069 To amend the Internal Revenue Code of 1954 to allow a tax credit for investment in multipurpose agricultural structures or other buildings designed primarily for grain storage.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

STANTON, J. William of Ohio

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

STANTON, J. William of Ohio—Continued

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2795 To amend title II of the Social Security Act to improve the long range financing of the old-age, survivors, and disability insurance program by gradually increasing the minimum retirement age (for unreduced benefits) from 65 to 68.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7000 To provide for the protection of individuals against catastrophic medical expenses by providing for a catastrophic automatic protection plan and certification of qualified health plans offered by employers, and for other purposes.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

STARK, Fortney H. (Pete) of California

H.R. 943 To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been affected by reductions in defense or aerospace contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms control policy and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2432 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes.

H.R. 2557 To amend the Internal Revenue Code of 1954 to provide that certain moves of sports franchises will be treated as sales.

H.R. 2558 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income for certain per diem received by State legislators.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 2860 To amend the Internal Revenue Code of 1954 with respect to the limitation on the acceleration of the accrual of taxes.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3443 To amend the Internal Revenue Code of 1954 to provide a capital cost recovery method which combines the investment credit with the depreciation deduction in a first-year allowance.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

H.R. 3848 To establish a service industries development program in the Department of Commerce.

H.R. 3911 To amend the Internal Revenue Code of 1954 to permit individuals to establish housing accounts in certain financial institutions and to provide that interest on such accounts will be exempt from taxation.

H.R. 3967 To amend the Internal Revenue Code of 1954 to allow individuals to take into account business deductions in the calculation of withholding allowances.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

STARK, Fortney H. (Pete) of California—Continued

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4901 To amend title XVI of the Social Security Act to provide for the exclusion from an individual's resources, in determining his or her eligibility for supplemental security income benefits, of a burial plot and of certain funds set aside for burial expenses.

H.R. 4906 To amend section 280A of the Internal Revenue Code of 1954 with respect to rentals of dwelling units to family members, and for other purposes.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5332 To amend the Internal Revenue Code of 1954 to make the credit for increasing research activities permanent, and for other purposes.

H.R. 5333 To increase the excise tax on cigarettes and to transfer the revenues from such tax to the Federal Hospital Insurance Trust Fund.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5579 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 5683 To amend the Internal Revenue Code of 1954 with respect to the treatment of business development companies.

H.R. 5690 To amend the Trade Act of 1974 to establish a service industries development program in the Office of the United States Trade Representative.

H.R. 5781 To amend the Internal Revenue Code of 1954 to permit the tax-free rollover of certain benefits received by law enforcement officers on separation from service by increasing the limitations on the deduction for retirement savings.

H.R. 5782 To prohibit imports from Iran until the Government of Iran ceases its persecution of the Bahais in Iran.

H.R. 5803 To amend the Internal Revenue Code of 1954 to impose a tax on bullets capable of penetrating body armor.

H.R. 5855 To amend the Internal Revenue Code of 1954 to deny deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6239 To amend the Tariff Schedules of the United States to provide for rates of duty on imported roses consistent with those maintained by the European Economic Community on imports of roses from the United States and other nations.

H.R. 6295 To amend the Internal Revenue Code of 1954 to reduce the tax incentives for corporate takeovers.

H.R. 6435 To amend the Internal Revenue Code of 1954 to provide a tax credit for the expenses of collecting certain types of scientific data in foreign countries.

H.R. 6436 To authorize negotiations directed toward opening foreign markets to United States exports of high technology products, and for other purposes.

H.R. 6487 To amend the Internal Revenue Code of 1954 to deny the benefits of the accelerated cost recovery system to residential real property acquired from the Federal Government in a sale without competitive bidding.

H.R. 6503 To amend the Internal Revenue Code of 1954 with respect to the limitations on the flow-through of the investment tax credit in the case of certain regulated companies.

H.R. 6721 To amend the Internal Revenue Code of 1954 to permit the tax-free rollover of certain benefits received by law enforcement officers and firefighters on separation from service by increasing the limitations on the deduction for retirement savings.

H.R. 6725 To amend the Internal Revenue Code of 1954 to reduce the tax incentives for corporate takeovers.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6803 To define the circumstances under which construction workers may deduct travel and transportation expenses in computing their taxable incomes for purposes of the Federal income tax.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7157 To provide a 2-year extension of the income tax deduction for expenditures to remove certain architectural and transportation barriers.

H.R. 7214 To amend title II of the Social Security Act to provide that the legality of an individual's residency in the United States shall be taken into account in determining such individual's entitlement to benefits thereunder and any other entitlement thereunder on the basis of such individual's wages and self-employment income.

H.R. 7250 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of certain expenses incurred in closing a landfill site.

H.R. 7286 To amend the Internal Revenue Code of 1954 to deny the deduction for interest on loans incurred to acquire dwelling units in certain coastal barrier areas.

H.R. 7334 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of certain conversions of residential rental property into condominium units.

H.R. 7382 To amend the Internal Revenue Code of 1954 to expand the circumstances where relief from liability for income tax (and penalties and interest with respect thereto) is provided to a spouse for a deficiency with respect to a joint return, and to provide similar relief with respect to certain separate returns of married individuals.

H.R. 7445 To amend the Social Security Act to require State unemployment agencies to collect individual wage information on a quarterly basis, and for other purposes.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

STARK, Fortney H. (Pete) of California—Continued

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

STATON, David Michael of West Virginia

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.
H.R. 3766 To amend title II of the Social Security Act to eliminate the earnings test for individuals age 65 and over.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.
H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5345 To rescind the tax benefits enacted during 1981 which provided special deductions with respect to the living expenses of Members of Congress.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.
H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

STENHOLM, Charles W. of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.
H.R. 478 To eliminate the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1199 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.
H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

STENHOLM, Charles W. of Texas—Continued

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1644 To repeal the crude oil windfall profit tax.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.
H.R. 2889 To impose quantitative restrictions on the importation of lamb meat.
H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.
H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.
H.R. 4032 To amend the Internal Revenue Code of 1954 to repeal the passive income limitation for small business corporations.
H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.
H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.
H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.
H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

STOCKMAN, Dave of Michigan

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 850 To institute fundamental reforms in the health care delivery system, to assist all Americans in obtaining health care, and to restrain increases in the cost of health care.

STOKES, Louis of Ohio

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.
H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.
H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

STOKES, Louis of Ohio—Continued

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 806 To amend title XVIII of the Social Security Act to provide for the administrative and judical review of claims (involving the amount of benefits payable) which arise under the supplementary medical insurance program.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2104 To amend title II of the Social Security Act to increase to $24,000 in 1981 (with automatic adjustments thereafter) the amount of outside earnings which a beneficiary age sixty-five or over may have in any taxable year without suffering reductions in the amount of his benefits.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2217 To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.

H.R. 2226 To amend section 402 of the Social Security Amendments of 1967 to provide for demonstration projects for provision of preventive health services to the elderly.

H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2414 To amend the Public Health Service Act to encourage the establishment of home health programs and to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2513 To amend title XIX of the Social Security Act to require State medicaid programs to provide grants to certain financially distressed hospitals and community health centers which provide uncompensated care and which would otherwise be closed, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

STOKES, Louis of Ohio—Continued

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2859 To amend the Internal Revenue Code of 1954 to eliminate the age requirement for the one-time exclusion of gain from the sale or exchange of a principal residence.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3218 To reestablish the Reconstruction Finance Corporation; to authorize such Corporation, in addition to its traditional lending functions, to provide financial assistance in the form of special rules for determining Federal income tax liability; and to amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for certain amounts of employer and employee social security taxes paid in 1981 and an equivalent refundable credit for individuals who do not benefit from the tax credit for social security taxes paid.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

STOKES, Louis of Ohio—Continued

H.R. 5484 To amend title XVIII of the Social Security Act to provide for comprehensive services under the medicare program, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5531 To amend the Public Health Service Act to encourage the establishment of home health programs; to amend the Social Security Act to provide expanded coverage of home health services under the medicare and medicaid programs, and to amend the Internal Revenue Code of 1954 to provide credit for households with certain qualified disabled dependents.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5904 To encourage States to provide unemployment benefits to certain partially unemployed workers.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6512 To reduce interest rates by limiting the rate of interest which the U.S. Government may pay on debt obligations issued by the United States and by establishing a national indexed usury ceiling.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6617 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981, to repeal the acceleration of the depreciation deductions which will occur in 1985, and for other purposes.

H.R. 6618 To facilitate the economic adjustment of communities, industries, and workers to reductions or realignments in defense or aerospace contracts, military facilities, and arms export, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6886 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit to December 31, 1983, and to treat as a member of a targeted group for purposes of such credit any economically disadvantaged individual who has attained age 55.

H.R. 6917 To amend the Federal-State Extended Unemployment Compensation Act of 1970 with respect to the conditions under which extended compensation is payable in any State.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

STRATTON, Samuel S. of New York

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1452 To prohibit the importation into the United States of motor vehicles, and of parts of motor vehicles, that are products of the Union of Soviet Socialist Republics.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 4487 To amend the Internal Revenue Code of 1954 to repeal the 25- percent reduction in individual income tax rates and to substitute a 15-percent reduction in such rates consisting of a 7 1/2-percent reduction for 1982, a 5-percent reduction for 1983, and a 2 1/2-percent reduction for 1984, to result in a projected revenue recovery of over $65 billion by 1984.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

STUDDS, Gerry E. of Massachusetts

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

STUDDS, Gerry E. of Massachusetts—Continued

H.R. 182 To amend the Internal Revenue Code of 1954 to provide that services performed for camps by certain students who generally are not eligible to receive unemployment compensation will not be subject to the Federal unemployment tax.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3050 To amend the Internal Revenue Code of 1954 to provide tax reform and tax incentives for individuals and businesses.

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5575 To repeal the recently enacted elimination of child's insurance benefits under title II of the Social Security Act for postsecondary school students.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

STUMP, Bob of Arizona

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1912 To amend the Internal Revenue Code of 1954 to increase to $2,000 for an individual and $4,000 for a joint return the amount of dividends and interest which may be excluded from gross income, and to make such exclusion permanent.

STUMP, Bob of Arizona—Continued

H.R. 2133 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain shale oil property as energy property for the purposes of the energy investment credit.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide. an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2618 To amend the Clean Air Act and the Internal Revenue Code of 1954 and to provide for the balancing of energy and environmental policies by providing incentives for the use of coal in lieu of imported energy.
H.R. 3360 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash receipts and disbursements method of accounting without regard to any requirement to use inventories.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3649 To correct an anomaly in the tariff treatment of ethyl and methyl parathion.
H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.
H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes
H.R. 4663 To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.
H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5069 To impose an embargo on trade between Libya and the United States.
H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5759 To amend the Internal Revenue Code of 1954 to provide a limited exclusion from gross income for per diem received by certain State legislators ineligible for the special deduction with respect to living expenses.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.
H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7050 To amend the Internal Revenue Code of 1954 to provide that certain individuals will not be treated as manufacturers for purposes of the excise tax on sporting goods or firearms, and for other purposes.
H.R. 7202 To repeal the withholding of tax from interest and dividends.
H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

ST GERMAIN, Fernand J. of Rhode Island

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.
H.R. 1179 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.
H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1770 To amend the Internal Revenue Code of 1954 to provide that expenditures for woodburning stoves shall be eligible for the residential energy credit for energy conservation expenditures.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".
H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.
H.R. 2419 To amend the Internal Revenue Code of 1954 to provide individuals a limited exclusion from gross income for interest on deposits in certain savings institutions.
H.R. 2474 To amend the Internal Revenue Code of 1954 to provide a tax credit to offset the marriage penalty.
H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.
H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.
H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.
H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3953 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on the All Savers Certificate offered at financial institutions.
H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.
H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

ST GERMAIN, Fernand J. of Rhode Island—Continued

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4928 To provide for pension reform for State and local public employee retirement systems, to amend the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to promote more efficient and satisfactory management of the functions of the Federal Government relating to employee benefit plans and to more effectively carry out the purposes of such Act and such Code relating to such plans, and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5056 To amend title 5, United States Code, to allow ex-service members who voluntarily leave military service to receive unemployment compensation.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5454 To amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expenses.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5714 To amend the Economic Recovery Tax Act of 1981 to repeal the special leasing provisions, to repeal the windfall profit tax royalty credit, the windfall profit tax exemptions, and the reduced windfall profit tax rate for newly discovered oil, to continue the treatment of certain telephone property of public utilities as 10-year property for purposes of the accelerated cost recovery system, and to amend the Internal Revenue Code of 1954 to limit the deduction of living expenses by Members of Congress and to eliminate the provision which allows such deduction without substantiation of such expense.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6543 To suspend for 2 years the duty on parts of stepper motors.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6778 To amend title II of the Social Security Act to restore the provisions thereunder providing for rounding of benefits to the law as in effect immediately before the enactment of the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7380 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 383 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

SUNIA, Fofo I.F. of American Somoa

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions

SUNIA, Fofo I.F. of American Somoa—Continued

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2014 To amend the Internal Revenue Code of 1954 to revise and simplify the exclusion of income of United States citizens and residents abroad.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3181 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3429 To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5236 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a postsecondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5758 To amend the Tariff Schedules of the United States with respect to the dutiable status of watches and watch movements from insular possessions of the United States.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5848 To limit the applicability of the recently enacted restrictions on the lump-sum death payment under title II of the Social Security Act, in the event of previously executed written agreements with funeral homes, to cases in which there would be surviving beneficiaries.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

SUNIA, Fofo I.F. of American Somoa—Continued

H.R. 6082 To amend the Internal Revenue Code of 1954 with respect to the treatment of agricultural labor for purposes of the Federal unemployment tax.

H.R. 6225 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

SWIFT, Al of Washington

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1581 To amend the Internal Revenue Code of 1954 to provide tax-saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1724 To amend the Internal Revenue Code of 1954 to provide for the partial exclusion of interest from gross income.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

SWIFT, Al of Washington—Continued

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

SYNAR, Mike of Oklahoma

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2452 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2796 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax oil from stripper well properties.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3707 To amend title XIX of the Social Security Act to provide for the reform of financing of health care services provided under the medicaid program, and for other purposes.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5356 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6048 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6460 To amend the Internal Revenue Code of 1954 to increase the amount allowed to be deducted each taxable year for expenses incurred in connection with the elimination of architectural and transportation barriers for the handicapped and elderly from $25,000 to $100,000, and to make permanent the allowance of such deduction.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

SYNAR, Mike of Oklahoma—Continued

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

TAUKE, Thomas J. of Iowa

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2560 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2861 To amend the Internal Revenue Code of 1954 to phase in over a 3-year period a $300 increase in the amount of interest and dividends each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3445 To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

TAUKE, Thomas J. of Iowa—Continued

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3957 To provide mandatory social security coverage for Members of Congress and the Vice President.

H.R. 3985 To amend the Internal Revenue Code of 1954 to make the investment credit for railroad property refundable.

H.R. 3986 To amend the Internal Revenue Code of 1954 to provide that the interest on certain obligations issued to finance the acquisition or rehabilitation of railroad facilities shall be exempt from Federal income tax.

H.R. 3987 To amend the Internal Revenue Code of 1954 to encourage the rehabilitation of railroad track.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4059 To amend the Internal Revenue Code of 1954 to provide a credit or a deduction for maintaining a household which includes as a member a dependent who has attained the age of sixty-five, and to provide a deduction for amounts contributed under a trust established for a handicapped relative or a parent who has attained the age of sixty-five.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4411 To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4770 To amend the Internal Revenue Code of 1954 to provide farmers a refundable income tax credit for acreage with respect to which the farmer uses conservation tillage practices.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5323 To rescind the special tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5517 To amend the Internal Revenue Code of 1954 to deny the deduction for interest on indebtedness incurred to acquire corporations if the President determines that use of debt for corporate acquisitions should be discouraged.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5615 To repeal the tax on generation-shipping transfers.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

11-054 O - 83 - 61

TAUKE, Thomas J. of Iowa—Continued

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6528 To amend title XVI of the Social Security Act to provide that interest on savings accounts (and other amounts similarly paid on deposits in financial institutions), if less than $60 in a calendar quarter, shall be excluded in determining an individual's income for eligibility and benefit purposes under the supplemental security income program.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6746 To amend the Social Security Act to provide that disability benefits may not be terminated prior to completion of the reconsideration process including an evidentiary hearing, to provide that medicare entitlement shall continue through the administrative appeal process, and to require the Secretary of Health and Human Services to make quarterly reports with respect to the results of periodic reviews of disability determinations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 6989 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for taxpayers who maintain households which include elderly persons who are determined by a physician to be disabled.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.

H.R. 7138 To amend the Internal Revenue Code of 1954 to allow a credit against tax for expenses incurred in the care of elderly family members.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

TAUZIN, W. J. (Billy) of Louisiana

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 350 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 3429 To provide additional funds to the States for carrying out wildlife restoration projects and programs, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 4041 To enable shrimp harvesters to establish, finance, and carry out a coordinated program of research, producer and consumer education, and promotion in order to improve, maintain, and develop markets for shrimp; and for other purposes.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

TAUZIN, W. J. (Billy) of Louisiana—Continued

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

TAYLOR, Gene of Missouri

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.
H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.
H.R. 2982 To amend the Internal Revenue Code of 1954 to allow the estate of a decedent a deduction for certain bequests of interests in property used in farms or other trades or businesses, and for other purposes.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 4124 To amend the Internal Revenue Code of 1954 to exclude from gross income a certain amount of interest earned on the all savers certificate offered only at savings institutions.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.
H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6521 To prevent from taking effect any law enacted during 1981, which provided special tax benefits with respect to the living expenses of Members of Congress.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.
H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

THOMAS, William M. of California

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 622 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 920 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

THOMAS, William M. of California—Continued

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1974 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used to produce the crude oil.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3912 To amend the Internal Revenue Code of 1954 to redefine heavy oil for purposes of the windfall profit tax on domestic crude oil.

H.R. 3913 To amend the Internal Revenue Code of 1954 to exempt heavy oil from the windfall profit tax on domestic crude oil.

H.R. 3990 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through September 30, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 3991 To amend the Food Stamp Act of 1977 to increase the authorization for appropriations for fiscal year 1981, and to amend Public Law 93-233 to continue, through August 1, 1981, the cash-out of food stamp program benefits of certain recipients of Supplemental Security Income.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4640 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6848 To amend the Internal Revenue Code of 1954 to provide that the windfall profit tax shall not apply to an amount of crude oil equal to the amount of residual fuel oil used in tertiary recovery processes.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

TRAXLER, Bob of Michigan

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 149 To amend the Internal Revenue Code of 1954 to make certain changes in the provisions which increase the Federal unemployment tax in States which have outstanding Federal loans.

H.R. 151 To provide for reimbursement to States experiencing high rates of insured unemployment, to reimburse States for the costs of providing certain extended benefits paid before 1981, and to cancel certain advances made to the Federal extended unemployment compensation account.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 364 To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of a certain portion of amounts received as annuities, pensions, or other retirement benefits by individuals who have attained age 65.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1932 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of a new principal residence.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

TRAXLER, Bob of Michigan—Continued

H.R. 2062 Tc amend title II of the Social Security Act to provide that the automatic cost-of-living increases in benefits which are authorized thereunder may be made on a semiannual basis (rather than only on an annual basis as at present).

H.R. 2063 To amend the Internal Revenue Code of 1954 to allow individuals a refundable income tax credit of $1,000 for purchasing a new American-made passenger automobile.

H.R. 2064 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for the elderly, and to eliminate the adjusted gross income limitation applicable to such credit.

H.R. 2065 To amend the Internal Revenue Code of 1954 to repeal the inclusion in gross income of unemployment compensation.

H.R. 2066 To amend the Internal Revenue Code of 1954 to allow individuals under age 55 to elect the one-time exclusion of gain from sale of principal residence.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2217 To amend section 1304 of the Internal Revenue Code of 1954 relating to income tax returns of married individuals.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2478 To establish quantitative limitations on the importation of automobiles and to impose restrictions on the domestic sale of automobiles.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4771 To amend title IV of the Social Security Act to permit States to make payments of aid to families with dependent children in the form of housing vouchers to the extent that such payments are made to meet the recipients' shelter and related expenses.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

TRAXLER, Bob of Michigan—Continued

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

TRIBLE, Paul S., Jr. of Virginia

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2103 To amend the Internal Revenue Code of 1954 to take inflation into consideration for purposes of determining an individual's gain or loss in the sale or other disposition of a principal residence.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 5058 To suspend the duty on 1,6-Hexanediol until July 1, 1985.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5886 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide that fully insured individuals reaching the age of 65 may elect to institute a moratorium on old age insurance benefits, employee taxes and employer taxes, in order to continue working until choosing to retire.

H.R. 5907 To amend the Internal Revenue Code of 1954 to provide an income tax credit to individuals for maintaining a household for older dependents.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6083 To rescind the tax benefits provided during 1981 to Members of Congress in the form of living expense deductions.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

TRIBLE, Paul S., Jr. of Virginia—Continued

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6849 To amend the Internal Revenue Code of 1954 to supplement Federal funds for higher education by providing a procedure under which individuals may contribute with their income tax returns up to $10 of any refund for purposes of providing funds for Federal student financial assistance programs.

H.R. 7438 To amend the Internal Revenue Code of 1954 to provide that interest on certain real estate mortgages made by savings and loan institutions and mutual savings banks will be exempt from Federal income tax.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

UDALL, Morris K. of Arizona

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6433 To authorize negotiations directed toward opening foreign markets to U.S. exports of high technology products, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

VANDER JAGT, Guy of Michigan

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 821 To amend the Internal Revenue Code of 1954 to cut in half the capital gains tax on the sale of certain stocks and bonds of qualified small corporations.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1536 Providing that certain foreign losses which were economically incurred before December 31, 1975, will not be subject to the loss recapture rules of the Tax Reform Act of 1976.

H.R. 1537 To amend the Internal Revenue Code of 1954 with respect to State or local government obligations issued to finance certain beverage container facilities the construction of which is made necessary by an antidisposable beverage container law.

H.R. 1538 To amend title XVIII of the Social Security Act with respect to emergency inpatient hospital services furnished outside the United States.

VANDER JAGT, Guy of Michigan—Continued

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1595 To amend the Internal Revenue Code of 1954 to provide for individuals a refundable tax credit for amounts paid or incurred for television subtitle equipment for use by hearing-impaired individuals.

H.R. 1661 To amend title II of the Social Security Act to provide that child's insurance benefits may not be paid to a stepchild on the basis of an insured individual's wage record for any period in which such individual neither has custody of the child nor is responsible for his or her support.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 2172 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 2173 To amend section 119 of the Internal Revenue Code of 1954 to provide that meals furnished by an employer to an employee may be considered furnished for the convenience of the employer if the meals are furnished on the business premises of the employer generally, except under certain conditions whereby meals may be furnished off the business premises of the employer.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2402 To amend the Internal Revenue Code of 1954 to change the period for the payment of taxes under section 4161(a) of such Code.

H.R. 2436 To extend duty-free treatment to imports of chipper knife steel.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2479 To extend until the close of June 30, 1984 the existing suspension of duties on certain metal waste and scrap, unwrought metal, and for other articles of metal.

H.R. 2485 To extend duty-free treatment to imports of chipper knife steel.

H.R. 2922 To amend the Trade Act of 1974 to provide for changes in adjustment assistance for workers and for other purposes.

H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3743 To amend the Internal Revenue Code of 1954 to increase the amount of certain moving expenses allowable as a deduction.

H.R. 3810 To amend the Internal Revenue Code of 1954 to provide that a fire or rescue vehicle and a chassis sold for conversion into a fire or rescue vehicle, an ambulance, hearse or combination ambulance-hearse will be exempt from the excise tax on trucks.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 4042 To amend the Internal Revenue Code of 1954 to allow manufacturers to purchase articles tax-free for use as service or repair parts.

H.R. 4408 To amend the Energy Tax Act of 1978 to allow certain additional refunds relating to the repeal of the excise tax on buses.

H.R. 4452 To amend the Internal Revenue Code of 1954 to exempt from the manufacturer excise tax parts or accessories for light-duty trucks, and to allow manufacturers of a taxable truck body or chassis to combine it with certain taxable parts or accessories without incurring additional tax by reason of the combination.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4545 To amend the Internal Revenue Code of 1954 to provide uniform periods for returns and payments of certain excise taxes.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4641 To provide for a three-year suspension of the duty on copper scale.

H.R. 4642 To suspend the duty on isomeric mixtures of ethylbiphenyl.

H.R. 4658 To amend the Internal Revenue Code of 1954 to provide for an extension of the period during which an individual must purchase a new residence for nonrecognition of gain on the sale of an old residence in the case of members of the Armed Forces who are stationed overseas or who are otherwise required to reside in Government-owned quarters.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4842 To authorize the U.S. Government to issue constant dollar debt obligations and to authorize depository institutions to issue constant dollar savings certificates.

H.R. 4843 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds, and for other purposes.

H.R. 4844 To amend the Tariff Schedules of the United States to permit the duty-free entry of materials certified by the National Aeronautics and Space Administration as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launches, and for other purposes.

H.R. 4961 To make miscellaneous changes in the tax laws.

H.R. 4990 To amend the Internal Revenue Code of 1954 to clarify the status of certain amateur athletic organizations.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5085 To amend the Internal Revenue Code of 1954 to eliminate the double tax on dividends, to allocate corporate income tax revenues for payments to qualified registered voters, and for other purposes.

H.R. 5205 To amend the Internal Revenue Code of 1954 to deny the deduction for amounts paid or incurred for certain advertisements carried by certain foreign broadcast undertakings.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5383 To give trade negotiating priority to service sector issues and to expand and clarify the coverage of existing trade laws to better deal with service trade problems, and for other purposes.

H.R. 5470 To amend the Internal Revenue Code of 1954 to insure periodic payments for damages received on account of personal injuries, and for other purposes.

H.R. 5554 To suspend for a three-year period the duty on the radio portion of certain clock

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5861 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain campaign committees.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6023 To make the income tax credit for increasing research activities permanent.

H.R. 6024 To amend the Internal Revenue Code of 1954 with respect to the allocation under section 861 of research and experimental expenditures.

VANDER JAGT, Guy of Michigan--Continued

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6140 To amend the Internal Revenue Code of 1954 with respect to the treatment of expenses of attending foreign conventions.

H.R. 6169 To amend the Internal Revenue Code of 1954 with respect to the treatment of certain real property under the accelerated cost recovery system.

H.R. 6311 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6358 To prevent retroactive recharacterization for tax purposes of certain binding lease contracts that include a terminal rental adjustment clause.

H.R. 6396 To provide for the duty-free treatment of purposes. certain needlecraft display models, and for other

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6638 To create jobs and reduce unemployment in congressional districts with high unemployment.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 7184 To repeal the increase in the excise tax on cigarettes.

H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

VENTO, Bruce F. of Minnesota

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 940 To amend title XVI of the Social Security Act to eliminate the benefit reduction presently applicable to individuals receiving support and maintenance from families with whom they are living, to continue supplemental security income payments for three months when a beneficiary is institutionalized, to provide for the monitoring of the supplemental security income trial work period provisions, and to make it clear that supplemental security income benefits (for up to three months) may be paid on the basis of presumptive mental (as well as physical) disability.

H.R. 941 To amend title XX of the Social Security Act to increase Federal payments to States for services which will assist in removing people from institutions, including the provision of alternative housing, sheltered employment, and similar services.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1921 To amend the Internal Revenue Code of 1954 to allow individuals a refundable tax credit for a portion of the rent which they pay on their principal residences and which is attributable to real property taxes.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

VENTO, Bruce F. of Minnesota—Continued

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2384 To require the Secretary of the Army to establish a schedule of user charges to be paid by the owner or operator of any shallow-draft cargo vessel using any inland waterway of the United States, and for other purposes.

H.R. 2472 To amend the Internal Revenue Code of 1954 to increase the charitable contribution deduction allowable for property constructed by the taxpayer and contributed for use for educational purposes or for research or experimentation.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2566 To amend the Federal Financing Bank Act of 1973 to require that the receipts and disbursements of the Federal Financing Bank be included in the Federal budget, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

VENTO, Bruce F. of Minnesota—Continued

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4778 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 5031 To amend the Internal Revenue Code of 1954 to exclude from gross income a certain portion of governmental pensions based on services not covered under the social security system.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5084 To amend title XVIII of the Social Security Act to provide for alternative methods for payment of hospitals under the medicare program.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5436 To amend title II of the Social Security Act to restore minimum benefits for future beneficiaries.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 5647 To amend the Internal Revenue Code of 1954 to allow a deduction for State and local utility taxes.

H.R. 5648 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for residential energy conservation expenditures.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5969 To amend the Social Security Act to provide specific standards for interfund borrowing between the social security trust funds, and to provide for authority, if no further relief for the trust funds may be obtained from interfund borrowing under such standards, to borrow from the general fund of the Treasury for transfer to and deposit in the trust funds.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6233 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

VENTO, Bruce F. of Minnesota—Continued

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.
H.R. 6693 To amend section 103(b)(6) of the Internal Revenue Code with respect to the exemption from the industrial development bond provisions for certain small issues.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 6876 To amend the Internal Revenue Code of 1954 to exempt from taxation difficulty of care payments made to a taxpayer for the care of a handicapped foster child.
H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.
H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.
H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.
H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.R. 7252 To provide assistance, through the Federal Housing Finance Corporation and the Internal Revenue Code of 1954, to individuals and families purchasing a residence for the first time, and for other purposes.
H.R. 7287 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.
H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.
H.R. 7372 To amend title II of the Social Security Act to exclude certain amounts in the computation of the offset against benefits which is presently provided in the case of spouses and surviving spouses receiving government pensions.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.
H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.
H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.
H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.
H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

VOLKMER, Harold L. of Missouri

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1453 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax, to allow unlimited marital deduction, and to increase the gift exclusion from $3,000 to $6,000.
H.R. 2605 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.
H.R. 2648 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes.
H.R. 3382 To amend the Internal Revenue Code of 1954 to allow an additional year to amend governing instruments to meet requirements for gift of split interest to charity.
H.R. 3383 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax the first 34 barrels a day of crude oil production of independent producers and royalty holders.
H.R. 3384 Relating to the effective date of the provision which allows individuals not itemizing their deductions to claim a deduction for certain repayments of supplemental unemployment benefits.
H.R. 3603 To provide price and income protection for farmers, assure consumers an abundance of food and fiber at reasonable prices, continue food assistance to low income households, and for other purposes.
H.R. 5032 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

VOLKMER, Harold L. of Missouri—Continued

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5266 To amend the Internal Revenue Code of 1954 with respect to the at risk rules applicable to the investment tax credit.

H.R. 5267 To amend the Internal Revenue Code of 1954 to repeal certain windfall profit tax changes enacted by the Economic Recovery Tax Act of 1981, to repeal the special treatment of horses under the accelerated cost recovery system enacted by such Act, and to repeal the special leasing rules enacted by such Act.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

WALGREN, Doug of Pennsylvania

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1861 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of oil and gas income.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3914 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of oil and gas income.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4434 To amend the Internal Revenue Code of 1954 to authorize the disclosure of certain employment tax information to the National Institute for Occupational Safety and Health, for specified uses in such Institute's epidemiological research program.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

WALGREN, Doug of Pennsylvania—Continued

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.
H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.
H.R. 4686 To eliminate the new eligibility requirements for receipt of unemployment compensation by ex-service members which were added by the Omnibus Budget Reconciliation Act of 1981 and to provide certain limitations on the amount of unemployment compensation payable to ex-service members.
H.R. 4951 To amend the Internal Revenue Code of 1954 to provide an additional investment tax credit for fire prevention equipment.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.
H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 5341 To prevent from taking effect any law enacted during 1981 which provided special tax benefits with respect to the living expenses of Members of Congress.
H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.
H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.
H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.
H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.R. 7215 To amend the Railroad Unemployment Insurance Act to provide that certain amendments made by the Omnibus Budget Reconciliation Act of 1981 to the extended unemployment compensation program shall not affect the amount of benefits payable under the Railroad Unemployment Insurance Act.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.
H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.
H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.
H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.
H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

WALKER, Robert S. of Pennsylvania

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

WALKER, Robert S. of Pennsylvania—Continued

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1800 To amend the Internal Revenue Code of 1954 to provide that advertising of alcoholic beverages is not a deductible expense.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 2332 To amend the Internal Revenue Code of 1954 and the Social Security Act to provide an exemption from coverage under the social security program, through a tax refund procedure, for employees who are members of religious faiths which oppose participation in such program, and to provide a similar exemption on a current basis (pursuant to waiver certificates filed in advance) for employers engaged in farming and their employees in cases where both are members of such faiths; and to make the existing exemption for self-employed members of such faiths available to certain additional individuals.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3004 To amend title IV of the Social Security Act to improve the operation of the AFDC program, to give the States a fiscal incentive to reduce error and waste in the AFDC program, to permit the States to use savings from the AFDC program to defray the costs of other welfare programs, to provide fiscal relief to the States under the AFDC program, to make it clear the States may impose work requirements as a condition of eligibility for AFDC payments, and to establish a demonstration project to provide a pilot test of the States ability to create their own welfare programs as an alternative to the AFDC program.

H.R. 3139 To amend the Internal Revenue Code of 1954 to increase the personal exemption amount to compensate for inflation since 1944 and to provide an automatic increase in such amount to compensate for future inflation.

H.R. 3352 To amend the Internal Revenue Code of 1954 to exclude from gross income gain on the sale or exchange of certain farmland if the owners of the farmland, in a covenant binding themselves and all future owners of their land, restrict the use of such land to use as farmland.

H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4944 To amend the Internal Revenue Code to provide an income tax exemption for certain mutual benevolent insurance associations.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5389 To amend the Internal Revenue Code of 1954 to provide a tax credit for youth employment during the summer of 1982, and for other purposes.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5740 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for renting to or maintaining a household for certain individuals who have attained the age of sixty-five.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6126 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 shall take effect 3 months sooner than scheduled under such Act, to encourage the production and sale of housing, and to increase exports.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

WALKER, Robert S. of Pennsylvania—Continued

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

WAMPLER, William C. of Virginia

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 799 To amend title II of the Social Security Act to provide that an individual may qualify for disability insurance benefits and the disability freeze if he has 40 quarters of coverage, regardless of when such quarters were earned.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 5469 To amend title II of the Social Security Act to provide for increases in primary insurance amounts to account for depressed replacement rates.

H.R. 5934 To delay for two months (until October 1, 1982) the effective date of the recently-enacted amendments to title II of the Social Security Act which generally eliminate child's insurance benefits in the case of children over age 18 who are in college; and to extend (through September 1982) the period within which a child must have been already enrolled at the college level in order to fall within the special exception permitting continued payment of such benefits.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

WASHINGTON, Harold of Illinois

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

WASHINGTON, Harold of Illinois—Continued

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 2153 To extend from five to ten years (until November 30, 1987) the period during which certain individuals becoming eligible for public pensions may qualify for an exemption from the pension offset provisions in title II of the Social Security Act.

H.R. 2154 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3894 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6774 To amend the Internal Revenue Code of 1954 to allow a credit to certain employers for compensation paid to employees with precollege mathematics or science teaching certificates who are employed for the summer months by such employers or who are employees who teach a limited number of hours.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7434 To repeal certain changes made by the Omnibus Budget Reconciliation Act of 1981 to the extended unemployment compensation program, and for other purposes.

H.R. 7435 To extend the Federal Supplemental Compensation Act of 1982 and to increase the number of weeks for which compensation is payable under such Act.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

WATKINS, Wes of Oklahoma

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

11-054 O - 83 - 62

WATKINS, Wes of Oklahoma—Continued

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 2174 To amend the Internal Revenue Code of 1954 to phase out the Federal estate and gift tax.

H.R. 2175 To repeal the windfall profit tax.

H.R. 2176 To exempt newly discovered oil from the windfall profit tax.

H.R. 2177 To exempt incremental tertiary oil from the windfall profit tax.

H.R. 2178 To exempt certain royalty interests from the windfall profit tax.

H.R. 2179 To exempt stripper well oil from the windfall profit tax.

H.R. 2180 To amend the Internal Revenue Code of 1954 to exempt from the windfall profits tax crude oil from certain royalty interests.

H.R. 2270 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2936 To amend the Internal Revenue Code of 1954 to modify the excise tax on trucks, buses, tractors, etc., and for other purposes.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

WAXMAN, Henry A. of California

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2205 To provide compensation for the disability and death of Federal law enforcement officers resulting from injuries sustained while making arrests for certain violations of State criminal laws, and for other purposes.

H.R. 2508 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3732 To consolidate Federal assistance to States for maternal and child health related services, to provide greater flexibility to States in administering programs providing these services, and for other purposes.

H.R. 3814 To consolidate Federal assistance to States for maternal and child health and related services, to provide greater flexibility to States in administering programs providing these services, and for other purposes.

WAXMAN, Henry A. of California—Continued

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4269 To amend the Internal Revenue Code of 1954 to reduce individual and business income taxes, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5629 To amend the Internal Revenue Code of 1954 to increase the excise tax on cigarettes to 28 cents a pack and to provide an inflation adjustment for such rate.

H.R. 6115 To amend the Internal Revenue Code of 1954 to provide that the excise tax on handguns will be transferred to a trust fund to be used for purposes of providing compensation to victims of crime, and for other purposes.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6877 To amend title XIX and part B of title XVIII of the Social Security Act to provide for budget reconciliation for fiscal years 1983, 1984, and 1985.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

WEAVER, James of Oregon

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1293 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1605 To amend the Social Security Act and the Internal Revenue Code of 1954 to reduce social security taxes and apply the proceeds thereof exclusively to the financing of the old- age, survivors, and disability insurance program, with the medicare program being hereafter financed from general revenues (earmarking a portion of Federal income tax receipts for that purpose) rather than through the imposition of employment and self-employment taxes as at present.

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1685 To amend the Mortgage Subsidy Bond Tax Act of 1980 to exempt from the coverage of such Act certain general obligation veterans' mortgage bond issues of the State of Oregon.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1799 Entitled: "the Export Trading Act of 1981".

WEAVER, James of Oregon—Continued

H.R. 1809 To amend the Internal Revenue Code of 1954 to provide an income tax credit for social security taxes paid in 1981 and 1982.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2808 To amend the Internal Revenue Code of 1954 to eliminate the requirement that unemployment benefits be reduced by the amount of certain retirement benefits.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4157 To provide that the receipts and disbursements of the social security trust funds shall not be included in the budget of the United States Government, and to permit borrowing between such trust funds under specified conditions when necessary to assist in financing the benefit programs involved.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4520 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5084 To amend title XVIII of the Social Security Act to provide for alternative methods for payment of hospitals under the medicare program.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5146 To amend the Internal Revenue Code of 1954 with respect to the treatment for purposes of the new jobs credit of youths participating in certain education programs.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

WEAVER, James of Oregon—Continued

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5535 To repeal the provision which permits Members of Congress a deduction for living expenses without meeting the normal substantiation requirements, and to place certain limitations on the deduction for living expenses by Members of Congress.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5647 To amend the Internal Revenue Code of 1954 to allow a deduction for State and local utility taxes.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5797 To amend the Internal Revenue Code of 1954 to exclude from gross income certain interest received or accrued on a mortgage loan made after February 28, 1982, and before January 1, 1984, to a first-time home buyer and to provide a credit against income tax for first-time home buyers for the purchase of a home during such period.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation. Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.

H.R. 7254 To amend part B of title XVIII of the Social Security Act to provide for a program of cooperating physicians to increase to medicare assignment rate.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.J.Res. 340 Prohibiting the importation of petroleum and petroleum products from Libya.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

WEBER, Ed of Ohio

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 429 To amend the Internal Revenue Code of 1954 to allow a deduction for amounts paid by an individual for dependent care services to enable him to perform volunteer services for certain organizations.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3765 To provide mandatory social security coverage for Members of Congress and certain congressional employees.

WEBER, Ed of Ohio—Continued

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 3 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5017 To amend the Internal Revenue Code of 1954 to provide an additional 3 years to amend governing instruments to meet the requirements for gifts of split interests to charity, and for other purposes.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5525 To repeal the income tax benefits enacted during 1981 with respect to the living expenses of Members of Congress.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6181 To amend title II of the Social Security Act to provide adjustment benefits, vocational training, and waiver of overpayments for individuals terminated from the disability program, to strengthen the reconsideration process by providing for the earlier introduction of evidence of record, to provide for more uniformity in decisionmaking at all levels of adjudication, and for other purposes.

H.R. 6320 To amend the Social Security Act to provide that the receipts and disbursements of the social security trust funds shall not be included in the totals of the budget of the United States Government and to provide improvements in the management of such trust funds.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6510 To amend the Internal Revenue Code of 1954 to limit the benefit of accelerated cost recovery system deductions and investment tax credits obtained by safe harbor lessors, to exclude safe harbor lessors from the at risk limitations, to limit the availability of safe harbor leasing in the case of certain lessees with foreign source income, and to limit the interest deduction of safe harbor lessors.

H.R. 6700 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit, to treat certain individuals who have exhausted their rights to unemployment benefits as members of a targeted group, and for other purposes.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 259 Expressing the sense of Congress with respect to certain withholding taxes.

WEBER, Vin of Minnesota

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 138 To amend title V of the Social Security Act to require States to provide women access to their obstetric medical records and current information on obstetrical procedures, to amend the Federal Food, Drug, and Cosmetic Act to require the dissemination of information on the effects and risks of drugs and devices on the health of pregnant and parturient women and of prospective and developing children, and to provide for a study on the delayed long- term effect on child development of obstetrical drugs and procedures administered to or used by pregnant and parturient women.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 224 To amend the Internal Revenue Code of 1954 to permit an exemption of the first $5,000 of retirement income received by a taxpayer under a public retirement system or any other system if the taxpayer is at least 65 years of age.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1308 To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least four years.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1983 To amend the Internal Revenue Code of 1954 to clarify the extent to which a State, or political subdivision, may tax certain income from sources outside the United States.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2515 To amend the Internal Revenue Code of 1954 to provide an investment tax credit for certain soil and water conservation expenditures.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3274 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3657 To amend title II of the Social Security Act and chapter 21 of the Internal Revenue Code of 1954 to provide social security coverage for Members of Congress.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

WEBER, Vin of Minnesota—Continued

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

H.R. 4328 To assure the continued payment of the statutory minimum benefit under the old-age, survivors, and disability insurance program.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4890 To suspend the duty on sulfaguanadine, sulfapyridine, and sulfathiazole.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5502 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6233 To amend the Internal Revenue Code of 1954 to make certain local organizations of police and firefighters exempt from taxation.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6607 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.

H.R. 6608 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.R. 7393 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 70.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

WEISS, Ted of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 931 To amend the Internal Revenue Code of 1954 and the Comprehensive Employment and Training Act to provide for the eligibility of certain in-school youth for, and for the certification and referral of such youth to, jobs under the targeted jobs tax credit program.

H.R. 940 To amend title XVI of the Social Security Act to eliminate the benefit reduction presently applicable to individuals receiving support and maintenance from families with whom they are living, to continue supplemental security income payments for three months when a beneficiary is institutionalized, to provide for the monitoring of the supplemental security income trial work period provisions, and to make it clear that supplemental security income benefits (for up to three months) may be paid on the basis of presumptive mental (as well as physical) disability.

H.R. 941 To amend title XX of the Social Security Act to increase Federal payments to States for services which will assist in removing people from institutions, including the provision of alternative housing, sheltered employment, and similar services.

WEISS, Ted of New York—Continued

H.R. 943 To facilitate the economic adjustment of communities, industries, and workers to civilian-oriented initiatives, projects, and commitments when they have been affected by reductions in defense or aerospace contracts, military facilities, and arms export which have occurred as a result of the Nation's efforts to pursue an international arms control policy and to realine defense expenditures according to changing national security requirements, and to prevent the ensuing dislocations from contributing to or exacerbating recessionary effects.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1193 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for expenditures made for the purchase and installation of locks and other security devices in principal residences.

H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1596 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1935 To amend the Internal Revenue code of 1954 to eliminate certain tax expenditures.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2862 To amend the Internal Revenue Code of 1954 to increase to $1,000 the amount of interest paid by financial institutions which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 2973 To amend the Internal Revenue Code of 1954 to provide that the medical expenses of handicapped individuals and individuals who have attained age 65 shall be deductible without regard to the requirement that only medical expenses in excess of certain percentages of adjusted gross income are deductible.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3733 To amend the Internal Revenue Code of 1954 to increase to $1,000 the amount of interest paid by financial institutions which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 3841 To amend the Internal Revenue Code of 1954 with respect to the tax treatment of condominiums and cooperative housing corporations.

H.R. 3884 To establish a United States Health Service to provide high quality health care and to overcome the deficiencies in the present system of health care delivery.

H.R. 3910 To amend the Internal Revenue Code of 1954 to encourage energy efficiency improvements of commercial and residential property.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4504 To repeal the Economic Recovery Tax Act of 1981 and to provide substitute individual and business income tax reductions which are consistent with the achievement of lower inflation, lower interest rates, and a balanced Federal budget.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4629 To establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5575 To repeal the recently enacted elimination of child's insurance benefits under title II of the Social Security Act for postsecondary school students.

H.R. 5576 To amend title II of the Social Security Act to eliminate the recently enacted limitations on lump sum death benefits.

H.R. 5577 To amend title II of the Social Security Act to extend to future beneficiaries the restoration of minimum benefits recently enacted for existing beneficiaries.

WEISS, Ted of New York—Continued

H.R. 5578 To amend title II of the Social Security Act to restore from age 16 (as recently enacted) to age 18 the age of a child at which certain benefits under such title are terminated.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6092 To amend titles XVIII and XIX of the Social Security Act to provide more adequate coverage of the services of mental health specialists under the medicare supplemental benefits program and under medicaid programs.

H.R. 6257 To amend the Internal Revenue Code of 1954 to limit the reductions in individual income taxes to $700 in 1982 and an additional $700 in 1983, and to further increase Federal revenues through tax reform.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6618 To facilitate the economic adjustment of communities, industries, and workers to reductions or realignments in defense or aerospace contracts, military facilities, and arms export, and for other purposes.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7055 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 486 Expressing the sense of the House of Representatives that the Secretary of Health and Human Services should not adopt as final rules proposed rules issued on May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities and suppliers participating in medicare and medicaid programs.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

WHITE, Richard C. of Texas

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 1015 To prohibit the implementation of Revenue Procedure 80-55.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1456 To amend the Internal Revenue Code of 1954 to increase the exclusion for dividends and interest and to make such exclusion permanent.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2182 To eliminate the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4573 To amend title 5, United States Code, to allow ex- servicemembers who voluntarily leave military service to receive unemployment compensation.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 6488 To amend the Congressional Budget Act of 1974 and the Budget and Accounting Act, 1921, to direct the Federal Reserve Board to increase the money stock at an annual rate not to exceed the historic growth rate of the real gross national product, to bring the activities of the Federal Finance Bank and other off-budget entities within the unified budget, to eliminate budget deficits, to limit the levels of total budget outlays, and to allow for the gradual elimination of the public debt.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7354 To amend title XVI of the Social Security Act to provide that a blind or disabled child otherwise qualified may be eligible for SSI benefits even though not a resident of the United States, if such child is accompanying a parent who is a member of the Armed Forces serving a tour of duty overseas.

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

WHITEHURST, G. William of Virginia

H.R. 7 To reduce the capital gains tax rate and for other purposes.
H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 645 To amend the Internal Revenue Code of 1954 to provide tax saving incentives for savings accounts established for the purpose of purchasing a home.
H.R. 646 To amend the Internal Revenue Code of 1954 to provide for individual supplemental retirement savings.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 706 To amend title II of the Social Security Act to provide for a phasing out of the application of the earnings test in the case of individuals age 65 or over.
H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and non-personal service income, and for other purposes.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1208 To amend the Internal Revenue Code.
H.R. 1209 To provide that individuals who retired on disability before October 1, 1976, shall be entitled to the exclusion for disability payments under section 105(d) of the Internal Revenue Code of 1954 without regard to the income limitation in such section, and for other purposes.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1260 To amend the Railroad Retirement Act of 1974 with respect to the benefits of remarried widows and widowers of railroad employees and to amend title II of the Social Security Act to provide benefits thereunder for divorced spouses and surviving divorced spouses of individuals who are entitled to railroad retirement annuities.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1308 To amend the Internal Revenue Code of 1954 to exempt from income tax a certain portion of the pay received by members of the Armed Forces who have served at least four years.
H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.
H.R. 1432 To amend part A of title IV of the Social Security Act to reduce from six to three the maximum age of a child on account of whom a mother or other caretaker relative receiving aid to families with dependent children may claim an exemption from registration under the WIN program.
H.R. 1458 To amend the Internal Revenue Code of 1954 to encourage greater individual savings.
H.R. 1459 To amend the Internal Revenue Code of 1954 to allow a deduction for State and local public utility taxes.
H.R. 1460 To amend the Internal Revenue Code of 1954 to encourage the use of methanol as an alternative fuel for motor vehicles by allowing the rapid amortization of facilities producing methanol.
H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.
H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.
H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.
H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.
H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

WHITEHURST, G. William of Virginia—Continued

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1989 To repeal the additional duties imposed until 1993 under the Omnibus Reconciliation Act of 1980 on imported ethyl alcohol.

H.R. 1991 To amend the Internal Revenue Code of 1954 to allow a deduction for certain contributions to product liability loss reserve accounts.

H.R. 2165 To amend the Internal Revenue Code of 1954 to provide that certain arrangements shall not be treated as a generation- skipping trust equivalent for purposes of the tax on generation-skipping transfers.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2315 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for amounts paid or incurred for rehabilitating certain historic structures, to increase the investment tax credit percentage to 25 percent for qualified rehabilitation expenditures with respect to such structures, and to extend the investment tax credit for rehabilitation expenditures to multifamily residential rental property.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2368 To amend the Food Stamp Act of 1977 to make individuals who have excessive income ineligible to participate in the food stamp program, and to make such individuals liable for the value of coupons received while so ineligible.

H.R. 2376 To amend the Trade Act of 1974 to provide for an additional Deputy United States Trade Representative.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2795 To amend title II of the Social Security Act to improve the long range financing of the old-age, survivors, and disability insurance program by gradually increasing the minimum retirement age (for unreduced benefits) from 65 to 68.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2822 To amend the Internal Revenue Code of 1954 to provide that certain vessels constructed in the United States may be depreciated based on a useful life of 5 years.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3123 To authorize the U.S. Customs Service to institute methods to facilitate and expedite passenger inspections at entry points.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.

WHITEHURST, G. William of Virginia—Continued

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4531 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4613 To increase the efficiency of Government-wide efforts to collect debts owed the United States and to provide additional procedures for the collection of debts owed the United States.

H.R. 4637 To amend title XVIII of the Social Security Act to provide for coverage under medicare of services performed by a nurse-midwife.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4853 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 4999 To amend the Internal Revenue Code of 1954 to provide that the individual income tax rate reductions enacted by the Economic Recovery Tax Act of 1981 for 1982 and subsequent years shall take effect 6 months sooner than scheduled under such Act.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5069 To impose an embargo on trade between Libya and the United States.

H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5329 To repeal the provision which allows Members of Congress an income tax deduction for certain living expenses without any requirement that the expenses be substantiated.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5480 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with 52 week Treasury bills.

H.R. 5481 To provide for medicare coverage of influenza vaccine and its administration.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5596 To provide for fairness and equity in international trade.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7181 To amend the Internal Revenue Code of 1954 to reinstate the partial exclusion of dividends and interest, and for other purposes.

H.R. 7333 To implement the Convention on the Means of Prohibiting and Preventing the Illicit Import, Export, and Transfer of Ownership of Cultural Property.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

WHITEHURST, G. William of Virginia—Continued

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

WHITLEY, Charles of North Carolina

H.R. 484 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4857 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6064 To amend the Internal Revenue Code of 1954 to provide that no deduction shall be allowed for the living expenses of Members of Congress in the Washington, D.C., area for any day unless the Member certifies that he was physically present in such area by reason of official business on such day, and for other purposes.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6502 To amend the Internal Revenue Code of 1954 to provide that no deduction shall be allowed for the living expenses of Members of Congress in the Washington D.C. area for any day unless the Member certifies that he was away from his home in his district and was physically present in such area by reason of official business on such day, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

WHITTAKER, Robert (Bob) of Kansas

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1337 To amend the Internal Revenue Code of 1954 to treat adoption expenses in the same manner as medical expenses.

WHITTAKER, Robert (Bob) of Kansas—Continued

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3540 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 3588 To amend the applicable provisions of the Social Security Act and the Public Health Service Act to assure that any individual who is eligible to receive eye or vision care services or foot care services which are covered under such a program will be effectively guaranteed the right to select a person licensed to practice medicine, osteopathy, optometry or podiatry to render such services for which he is legally authorized to perform.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4529 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4665 To amend provisions of Public Law 97-51.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5368 To amend title XVI of the Social Security Act to exclude burial plots and burial insurance policies from the determination of an SSI applicant's resources.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7063 To repeal the withholding of tax from interest and dividends.

H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.

H.Res. 544 Seeking actions to restore free and fair trade relationships in the field of aviation.

WHITTEN, Jamie L. of Mississippi

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1278 To protect funds invested in series E United States savings bonds from inflation and to encourage persons to provide for their own security.

H.R. 1279 To amend the Internal Revenue Code to remove the limitations on the amount of medical and dental expenses which may be deducted, to permit taxpayers to deduct such expenses, to arrive at their adjusted gross income, and for other purposes.

H.R. 1280 To amend the Internal Revenue Code of 1954 to allow a deduction for expenses incurred by a taxpayer in making repairs and improvements to his residence, and to allow the owner of rental housing to amortize at an accelerated rate the cost of rehabilitating or restoring such housing.

H.R. 2183 To amend the Internal Revenue Code of 1954 to allow estates required to file estate tax returns before July 13, 1978, the date on which regulations under section 2032A of such Code were proposed, to elect the valuation of certain farm and other real property under section 2032A of such Code within ninety days after the enactment of the amendments to such Code proposed by this bill.

H.R. 3011 To amend the Internal Revenue Code of 1954 to provide that the deduction for medical and dental expenses shall be allowable without regard to whether such expenses exceed certain percentages of the taxpayer's adjusted gross income and to provide that such deduction shall be allowable whether or not the taxpayer itemizes deductions.

H.R. 3012 To amend the Internal Revenue Code of 1954 with respect to the determination of whether certain charitable organizations are publicly supported.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5126 To amend section 103 of the Internal Revenue Code of 1954 with respect to the small-issue exemption.

H.R. 5972 To amend the Internal Revenue Code of 1954 to repeal the tax benefits enacted during 1981 which provided a special deduction for Members of Congress with respect to their living expenses.

H.R. 6685 Making urgent supplemental appropriations for the fiscal year ending September 30, 1982, and for other purposes.

H.J.Res. 325 Making continuing appropriations for the fiscal year 1982, and for other purposes.

WHITTEN, Jamie L. of Mississippi—Continued

H.J.Res. 370 Making further continuing appropriations for fiscal year 1982, and for other purposes.
H.J.Res. 599 Making continuing appropriations for the fiscal year 1983, and for other purposes.
H.J.Res. 631 Making further continuing appropriations for fiscal year 1983, and for other purposes. (Referred to Appropriations Committee.)

WILLIAMS, Lyle of Ohio

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 142 To amend the Internal Revenue Code of 1954 to repeal the excise tax on trucks and tractors and parts and accessories for such vehicles.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.
H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.
H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.
H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.
H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.
H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.
H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.
H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.
H.R. 4184 To amend title II of the Social Security Act to provide penalties for the misuse of social security numbers.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4567 To delay the application of Revenue Ruling 81-216, relating to the treatment of separate lots of industrial development bonds under the small issue exemption.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.
H.R. 4869 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.
H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5276 To provide assistance for transportation improvement projects.
H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.
H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.
H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.
H.R. 6919 To temporarily suspend certain amendments made to the extended unemployment compensation program by the Omnibus Budget Reconciliation Act of 1981, and for other purposes.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.R. 7419 To increase the number of weeks for which benefits are payable under the Federal Supplemental Compensation Act of 1982, and for other purposes.
H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 466 Expressing the sense of the House of Representatives that social security benefits to be provided in fiscal year 1983 should not be reduced and that removal of the receipts and disbursements of the social security trust funds from the unified budget should be actively considered by the House of Representatives.
H.Con.Res. 169 Expressing the sense of the Congress that a tax should be imposed on all goods imported into the United States and that the proceeds of such tax should be deposited in the Federal Old-Age and Survivors Insurance Trust Fund.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

WILLIAMS, Lyle of Ohio—Continued

H.Con.Res. 261 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividend income.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

WILLIAMS, Pat of Montana

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1863 To amend the Internal Revenue Code of 1954 to provide for the refunding of so much of a taxpayer's investment credit as exceeds his liability for income tax.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2184 To repeal the increases in social security taxes which would otherwise be in effect in 1981 and 1982, while protecting the social security trust funds (through appropriations from the general fund in the Treasury) against any revenue losses they might otherwise sustain as a result of such repeal.

H.R. 2245 To amend the Internal Revenue Code of 1954 to reduce the rate of tax on the taxable income of a corporation below $500,000.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 3173 To establish a national export policy for the United States.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4562 To amend the Internal Revenue Code of 1954 to deny all deductions for interest paid or incurred on loans in connection with an unfriendly takeover, or attempted takeover, of a corporation.

H.R. 4680 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received from certain sales of wetlands to the United States, any State, or certain tax- exempt organizations, if the primary use of such land after the sale is for purposes of fish and wildlife conservation or preservation as a natural area.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5509 To amend title XVI of the Social Security Act to limit the rate at which overpayments of SSI benefits may be recovered through adjustments in future benefits, where the overpayments involved were not the fault of the recipients.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5684 To amend title II of the Social Security Act to provide that no determination that an individual's disability has ceased may take effect until such individual has been notified thereof, to extend the transition period during which disability insurance benefits remain payable after a disability ends, and to permit the continued payment of disability insurance benefits while the recipient of such benefits is appealing a determination that he is no longer entitled thereto.

H.R. 5719 To amend the Internal Revenue Code of 1954 to impose an excise tax on certain acquisitions of business entities.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 5957 To amend title II of the Social Security Act to restore child's insurance benefits under such title to certain postsecondary school students otherwise denied them under provisions recently enacted in the Omnibus Budget Reconciliation Act of 1981.

11-054 O - 83 - 63

WILLIAMS, Pat of Montana—Continued

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6465 To amend the Internal Revenue Code of 1954 to exclude from gross income gain from sales of real property to certain organizations for use for conservation purposes, and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

WILSON, Charles of Texas

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 920 To amend the Internal Revenue Code of 1954 to exempt independent producers and royalty owners from the windfall profit tax on the first one thousand barrels of daily production.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1220 To eliminate the exemption for Congress or for the United States from the application of certain provisions of Federal law relating to employment, privacy, and social security, and for other purposes.

H.R. 1221 To amend titles II and XVIII of the Social Security Act to eliminate the waiting period for disabled individuals to become entitled to coverage under the medicare program.

H.R. 1222 To provide that revenues derived from the crude oil windfall profit tax shall be used to reduce the national debt.

H.R. 1223 To provide for the tax treatment of interest on obligations issued by the Sabine River Authority of Texas.

H.R. 1328 To amend the Internal Revenue Code of 1954 to eliminate the phase-down of the rate of percentage depletion for independent producers and royalty holders.

H.R. 1339 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes to provide that $500,000 of property shall be exempt from such taxes, and to provide an inflation adjustment of such amount.

H.R. 1340 To amend the Internal Revenue Code of 1954 to provide that the maximum reduction in valuation under the special estate tax valuation for certain farm, small business, and so forth, real property shall be increased to $1,000,000 and to provide an inflation adjustment for such amount.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2083 To amend the Internal Revenue Code of 1954 to eliminate the holding-period requirements for capital gains treatment.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2533 To amend the Internal Revenue Code of 1954 to provide incentives for savings by individuals.

H.R. 2563 Relating to the tariff treatment of certain ceramic insulators used in spark plugs.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 3003 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 3073 To amend the Internal Revenue Code of 1954 to allow individuals a credit for contributions to certain investment accounts, to exempt the earnings on such accounts from tax, and to exempt from tax certain distributions from such accounts.

H.R. 3498 To amend section 162 of the Internal Revenue Code of 1954 with respect to allowing a deduction for additions to reserves established for decommissioning costs and spent fuel costs associated with nuclear power plants.

WILSON, Charles of Texas—Continued

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 3882 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity and reductions for family enterprises, and for other purposes.

H.R. 3891 To amend the Internal Revenue Code of 1954 to eliminate the estate and gift tax on interspousal transfers, to make the estate tax farm valuation provisions applicable to the gift tax, and for other purposes.

H.R. 3892 To provide that the interest rates applicable for purposes of sections 482 and 483 of the Internal Revenue Code of 1954 shall not exceed the interest rates applicable for such purposes on August 1, 1980.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4741 To amend the Internal Revenue Code of 1954 to restore and make permanent the provision excluding from income interest and dividends of up to $200 for returns of single individuals and $400 for joint returns.

H.R. 4742 To amend the Internal Revenue Code of 1954 to provide that the investment yield on the tax-exempt All Savers Certificates shall be increased from 70 to 85 percent of the average investment yield for United States Treasury bills of maturities of 52 weeks.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4833 To amend the Internal Revenue Code of 1954 to permit banks, savings and loan institutions, and similar financial institutions to issue tax-exempt certificates for housing purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5050 To impose parity fees on automobiles imported into the United States from Japan.

H.R. 5078 To amend the Small Business Investment Act of 1958, to provide incentives for investments in small business through small business participating loans, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5305 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits, and for other purposes.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5613 To amend title II of the Social Security Act to facilitate the administration of the social security system, and for other purposes.

H.R. 5614 To provide for fair trade between the United States and Japan.

H.R. 5616 To impose temporarily higher rates of duty on certain products of Japan.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6213 To amend the Internal Revenue Code of 1954 to exempt holdings in independent local newspapers from taxes on excess business holdings of private foundations.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

WILSON, Charles of Texas—Continued

H.R. 6342 To amend the Internal Revenue Code of 1954 to provide for the collection of defaulted Federal student loans from income tax refunds.

H.R. 6356 To amend title II of the Social Security Act and the Internal Revenue Code of 1954 to temporarily prohibit termination of coverage in the case of State and local employees and in the case of employees of nonprofit organizations, to provide the Secretary of Health and Human Services with information necessary to evaluate problems caused by such terminations, and for other purposes.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.Res. 381 To authorize pension fund investments.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

WINN, Larry, Jr. of Kansas

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1310 To amend title II of the Social Security Act to increase the applicable exempt amount under the earnings test, in the case of any individual, by the amount of any State, and local real property taxes which such individual must pay.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1580 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 3070 To amend the Internal Revenue Code of 1954 to allow a credit for amounts paid by deaf or speech-impaired individuals for use of toll telephone service by means of teletypewriters, and to allow such individuals a deduction for the purchase and installation of such teletypewriters.

WINN, Larry, Jr. of Kansas—Continued

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.
H.R. 3282 To provide for permanent tax rate reductions for individuals.
H.R. 3353 To amend the Internal Revenue Code of 1954 to provide to individuals who have attained the age of 62 a refundable credit against income tax for increases in real property taxes and utility bills.
H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.
H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.
H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.
H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.
H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.
H.R. 4844 To amend the Tariff Schedules of the United States to permit the duty-free entry of materials certified by the National Aeronautics and Space Administration as intended to be launched into space or to be spare parts or necessary and uniquely associated support equipment for use in connection with such launches, and for other purposes.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5076 To amend title II of the Social Security Act to insure that the Secretary of Health and Human Services is provided adequate information concerning the death of individuals necessary for determining benefits under such title.
H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.
H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.
H.R. 6045 To provide special temporary rules for taxing the income of life insurance companies.
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.Res. 381 To authorize pension fund investments.
H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

WIRTH, Timothy E. of Colorado

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.
H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.
H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.
H.R. 2250 To provide additional funds for certain projects relating to fish restoration, and for other purposes.
H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.
H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.
H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.
H.R. 2833 To provide alternatives to institutionalization.
H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

WIRTH, Timothy E. of Colorado—Continued

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5729 To amend the Internal Revenue Code of 1954 to clarify the standards used for determining whether individuals are not employees for purposes of the employment taxes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

WOLF, Frank R. of Virginia

H.R. 7 To reduce the capital gains tax rate and for other purposes.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 177 To amend the Internal Revenue Code of 1954 to reduce the tax effect known as the marriage penalty by permitting the deduction, without regard to whether deductions are itemized, of 10 percent of the earned income of the spouse whose earned income is lower than that of the other spouse.

H.R. 178 To amend the Internal Revenue Code of 1954 to provide for the establishment of and the deduction of contributions to, education savings accounts and housing savings accounts.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3803 To amend the Internal Revenue Code of 1954 to make certain changes with respect to estate and gift taxes.

H.R. 3929 To amend the Internal Revenue Code of 1954 to provide a credit for the provision of certain charitable legal services.

H.R. 4158 To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

WOLF, Frank R. of Virginia—Continued

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5229 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for certain aircraft noise insulation expenditures.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5924 To amend the Internal Revenue Code of 1954 to deny all deductions and credits in connection with carrying on illegal drug or other business activity if the taxpayer is convicted of a Federal felony for engaging in such activity.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6108 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received as annuities under the Civil Service Retirement Act.

H.R. 6136 To repeal provisions of law providing for salary adjustments for Members of Congress, to assure that Members are not exempt from requirements for justification of income tax deductions, and to provide that legislation increasing Member's compensation, Federal income tax benefits, or limitations on outside earnings is considered separately from other legislation, is adopted only by a recorded vote, and does not take effect until the start of the Congress following the Congress in which approved.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6397 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for computers designed primarily for educational, professional, or other essentially nonrecreational use in the home.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.

H.R. 6607 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, housing savings accounts.

H.R. 6608 To amend the Internal Revenue Code of 1954 to provide for the establishment of, and the deduction of contributions to, education savings accounts.

H.R. 6640 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received as retired or retainer pay by a member or former member of a uniformed service and annuities received under a retired serviceman's family protection plan or survivor benefit plan.

H.R. 6660 To provide additional revenues for projects relating to fish restoration and management, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 381 To authorize pension fund investments.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

WOLPE, Howard of Michigan

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

WOLPE, Howard of Michigan—Continued

H.R. 150 To amend the Social Security Act and the Internal Revenue Code of 1954 to provide that disability insurance benefits and the medicare program shall be financed from general revenues (pursuant to annual authorizations) rather than through the imposition of employment and self-employment taxes as at present, with the new method of financing being gradually phased in over a 3-year period, and to adjust the rates of such taxes (for purposes of financing the OASI program) accordingly.

H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.

H.R. 364 To amend the Internal Revenue Code of 1954 to provide for the exclusion from gross income of a certain portion of amounts received as annuities, pensions, or other retirement benefits by individuals who have attained age 65.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1364 To amend the Internal Revenue Code of 1954 to adjust provisions governing private foundations.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1507 To amend the Internal Revenue Code of 1954 to encourage the production of alcohol for fuel use by repealing the occupational tax on manufacturers of stills and condensers.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1725 To amend the Internal Revenue Code of 1954 to increase to $500 the amount of dividends and interest each individual may exclude from gross income, and to make such exclusion permanent.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2067 To amend the Internal Revenue Code of 1954 to make permanent certain rules relating to travel expenses of State legislators.

H.R. 2240 To increase the amount of the exemption of certain interest and dividend income from taxation, and to make permanent the exemption of interest from taxation.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2346 To amend the Internal Revenue Code of 1954 to extend and liberalize the deduction for individual retirement savings.

H.R. 2385 To amend the Internal Revenue Code of 1954 to reduce the maximum individual income rate to 50 percent.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2548 To amend the Internal Revenue Code of 1954 to allow taxpayers to contribute $2,000 a year to certain retirement savings plans (in addition to the amount allowed as a deduction) without incurring liability for excess contributions tax, and to provide incentives for retirement savings by increasing the maximum amount of annual deduction allowable for deposits into individual retirement accounts and by permitting active participants in employer plans to establish such accounts.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3202 To amend the Small Business Act and the Internal Revenue Code of 1954 to provide tax incentives for small business.

H.R. 3204 To amend the Internal Revenue Code of 1954 to allow the residential energy credit and the investment tax credit for certain property which enables the taxpayer to use hot or cold water or steam provided by a district heating or cooling system.

H.R. 3262 To amend the Internal Revenue Code of 1954 to provide for the awarding of reasonable court costs and certain fees to prevailing parties in civil tax actions, and for other purposes.

H.R. 3327 To amend the Revenue Act of 1978 to provide that the inclusion in gross income of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979.

H.R. 3363 To amend the Internal Revenue Code of 1954 to provide an exclusion from gross income of interest earned on qualified housing savings certificates.

WOLPE, Howard of Michigan—Continued

H.R. 3393 To amend title II of the Social Security Act to strengthen the old-age, survivors, and disability insurance program by improving its financing while making necessary modifications in provisions relating to eligibility and benefit amounts in order to make the program more realistic and equitable and to assure that the benefits payable thereunder more effectively serve their intended purposes.

H.R. 3394 To amend title XVI of the Social Security Act to increase the level of the supplemental security income benefits payable thereunder, to provide that an individual's resources shall no longer be taken into account in determining his or her eligibility for such benefits, and to make other improvements with respect to the determination of such benefits.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3571 To provide a program of emergency unemployment compensation.

H.R. 3606 To amend the Internal Revenue Code of 1954 to simplify the LIFO accounting rules.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3752 To amend the Internal Revenue Code of 1954 to provide tax incentives for the training of skilled labor in labor- short industries.

H.R. 3791 To amend the Internal Revenue Code of 1954 to extend the targeted jobs credit through 1984 and to restrict the applicability of retroactive certifications of individuals as members of targeted groups for purposes of such credit.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3911 To amend the Internal Revenue Code of 1954 to permit individuals to establish housing accounts in certain financial institutions and to provide that interest on such accounts will be exempt from taxation.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4091 To amend the Internal Revenue Code of 1954 to clarify the definition of geothermal energy, and for other purposes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4158 To amend the Internal Revenue Code of 1954 to exclude from the income of an employee certain adoption expenses paid by an employer, to provide a deduction for adoption expenses paid by an individual, and for other purposes.

H.R. 4164 To amend the tax laws of the United States to encourage the preservation of independent local newspapers.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4550 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax, to establish a trust fund which is financed from revenues from the windfall profit tax and which is used as a reserve for the Social Security Trust Fund, and for other purposes.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4789 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5338 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5410 To prevent from taking effect special benefits provided to Members of Congress during 1981.

H.R. 5457 To amend the Trade Act of 1974 with respect to reciprocal market access.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5514 To require the President to take certain actions in response to nontariff trade barriers imposed against the United States by foreign countries.

H.R. 5741 To amend the Internal Revenue Code of 1954 to adjust the dollar limitations on the deduction for retirement savings for increases in the cost of living.

H.R. 5800 To amend the Internal Revenue Code of 1954 to allow an individual to withdraw amounts from an individual retirement account for the purchase of a principal residence.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5948 To amend the Internal Revenue Code of 1954 to provide a tax credit for first-time home buyers.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6163 To amend the Social Security Act to provide for the removal of the social security trust funds from the unified budget, and to provide for crediting to the social security trust funds in the amount of unnegotiated social security checks.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

WOLPE, Howard of Michigan—Continued

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.
H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.
H.R. 7004 To place a moratorium on continuing disability investigation terminations under titles II and XVI of the Social Security Act.
H.R. 7081 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the section allowing deductions for payments which are illegal under Federal law to foreign government officials or employees.
H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.
H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.
H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.
H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.
H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.
H.Con.Res. 190 Expressing the sense of the Congress with respect to proposals to postpone scheduled cost-of-living adjustments in certain social security and veterans benefits.
H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

WON PAT, Antonio Borja of Guam

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.
H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.
H.R. 248 To amend the Internal Revenue Code of 1954 to provide for a deduction for certain amounts paid into a reserve for service liability losses and expenses of design professionals, and for other purposes.
H.R. 269 To provide that each state must establish a workfare program, and require participation therein by all residents of the State who are receiving benefits or assistance under the aid to families with dependent children, food stamp, and public housing programs, as a condition of the State's eligibility for Federal assistance in connection with those programs.
H.R. 380 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 621 To amend the Internal Revenue Code of 1954 to provide for equipment which conserves irrigation water an additional ten percent investment tax credit and an election to depreciate such equipment based on a three-year useful life.
H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.
H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.
H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.
H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.
H.R. 1338 To amend the Internal Revenue Code of 1954 with respect to straddles, and for other purposes.
H.R. 1361 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit to an employer who pays compensation to an employee for a period during which the employee is participating in Armed Forces training.
H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.
H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.
H.R. 1699 To amend the Internal Revenue Code of 1954 to provide a deduction for amounts paid into an individual housing account, and for other purposes.
H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.
H.R. 1799 Entitled: "the Export Trading Act of 1981".
H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.
H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.
H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.
H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.
H.R. 2037 To amend the Internal Revenue Code to provide for individual housing accounts.
H.R. 2232 To apply duty-free treatment under certain circumstances to articles produced in the insular possessions of the United States, and for other purposes.

WON PAT, Antonio Borja of Guam—Continued

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2797 To amend the Internal Revenue Code of 1954 to permit the use of restricted stock options and to eliminate the exercise of restricted stock options as an item of tax preference.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 2883 To amend the Internal Revenue Code of 1954 to clarify the tax exemption for interest on obligations of volunteer fire departments.

H.R. 2944 To amend the Internal Revenue Code of 1954 to provide that the pension plan reserves of a life insurance company shall include amounts allocable to certain trusts forming part of a pension, profit-sharing, or stock bonus plan all of the participants of which are residents of Guam.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 4066 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts which are received from a public retirement system and which are attributable to services as a Federal, State, or local policeman and fireman.

H.R. 4407 To amend the Trade Act of 1974 in order to authorize the President to respond to foreign practices which unfairly discriminate against United States investment abroad.

H.R. 4432 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 4443 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4528 To delay the application of Revenue Ruling 81-216 until Jan. 1, 1983.

H.R. 4571 To amend the Second Liberty Bond Act to increase the investment yield on United States savings bonds to a level competitive with comparable investments, and for other purposes.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4621 To amend the Internal Revenue Code of 1954 to provide a refundable tax credit for qualifying security devices.

H.R. 4640 To amend the Internal Revenue Code of 1954 to provide that, in the case of an employee annuity, the employee may elect to exclude from gross income all amounts received by the employee under the annuity until the employee recovers his consideration for the annuity, without regard to whether such consideration is recovered during the first three years of the annuity.

H.R. 4653 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4776 To require the Inspector General in the Department of Health and Human Services to conduct an annual audit matching the names of medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, in order to assure that any social security benefits payable to such beneficiaries were properly terminated upon their death.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5131 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfers of tax benefits.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5571 To amend the Internal Revenue Code of 1954 to allow each individual a lifetime deduction for an additional $10,000 in contributions to an individual retirement account without regard to whether the individual has earned income, and to permit withdrawals from such an account for use by first-time home buyers in the purchase of a principal residence.

H.R. 5758 To amend the Tariff Schedules of the United States with respect to the dutiable status of watches and watch movements from insular possessions of the United States.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

WON PAT, Antonio Borja of Guam—Continued

H.R. 5959 To amend the Internal Revenue Code of 1954 to reduce mortgage interest rates for first-time home buyers by providing a partial exclusion for interest on certain mortgages, and for other purposes.

H.R. 6234 To reduce the public debt of the United States by imposing a manufacturers excise tax and requiring that the proceeds from such tax be used to reduce the public debt.

H.R. 6488 To amend the Congressional Budget Act of 1974 and the Budget and Accounting Act, 1921, to direct the Federal Reserve Board to increase the money stock at an annual rate not to exceed the historic growth rate of the real gross national product, to bring the activities of the Federal Finance Bank and other off-budget entities within the unified budget, to eliminate budget deficits, to limit the levels of total budget outlays, and to allow for the gradual elimination of the public debt.

H.R. 6579 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for a certain amount of wages paid to a previously unemployed individual if such individual is hired between June 15, 1982, and October 15, 1982, and such individual represents a net increase in employment by the employer.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6676 To amend the Internal Revenue Code of 1954 and title II of the Social Security Act to provide a full exemption (through credit or refund) from the employees' tax under the Federal Insurance Contributions Act, and an equivalent reduction in the self-employment tax, in the case of individuals who have attained age 65.

H.R. 6707 To amend the Internal Revenue Code of 1954 to exempt from the crude oil windfall profit tax any oil from royalties or other economic interests held by the United States.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 211 To lower and stabilize interest rates.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

WORTLEY, George C. of New York

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1978 To amend the Internal Revenue Code of 1954 to provide that social security taxes and income tax withholding shall not apply to certain chore service performed under a State program designed to assist the elderly and the handicapped.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3734 To amend the Internal Revenue Code of 1954 to allow certain individuals who have attained age 65 or who are disabled a refundable tax credit for property taxes paid by them on their principal residences or for a certain portion of the rent they pay for their principal residences.

H.R. 3824 To amend the Internal Revenue Code of 1954 to provide certain community development, employment, and tax incentives for individuals and businesses in depressed areas.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4432 To amend the Internal Revenue Code of 1954 to provide tax incentives to encourage the building and rehabilitation of rental housing.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4555 To revoke the application of Revenue Ruling 81-216.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

WORTLEY, George C. of New York—Continued

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5188 To amend title II of the Social Security Act to provide for a program to systematically compare information on State death certificates with information maintained under the social security program in order to ensure that inappropriate benefits are not paid with respect to individuals who have died.

H.R. 5357 To extend by two months (until June 30, 1982) the period within which an individual must have been already enrolled in a post-secondary school, college, or university in order to continue (after July 1982) to receive child's insurance benefits, as a student, under the Old-Age, Survivors, and Disability Insurance Program.

H.R. 5860 To require the President to take certain actions to obtain relief from nontariff trade barriers imposed by foreign countries against agricultural goods produced in the United States.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6526 To provide that the Secretary of Health and Human Services shall pay benefits to surviving spouses and dependent children of certain members of the Armed Forces who die from service-connected disabilities in the amounts that would have been provided under the Social Security Act but for amendments made by the Omnibus Budget Reconciliation Act of 1981.

H.R. 6740 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 6765 To amend the Internal Revenue Code of 1954 to provide a refundable credit against income tax for social security taxes paid by an individual who has attained age 62 but not age 68.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 554 Expressing the sense of the House of Representatives that the managers on the part of the House at the conference on the disagreeing votes of the two Houses on the Senate amendment to the bill H.R. 4961 should not agree to the Senate provision concerning withholding on interest and dividends, and for other purposes.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 308 Expressing the sense of the Congress that any change to section 334 of the Social Security Act amendments of 1977 (P.L. 95-216) not require any beneficiaries to pay back spouses' and survivors' benefits already received.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

WRIGHT, Jim of Texas

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 5059 To amend the Internal Revenue Code of 1954 to allow an individual a credit against income tax for any taxable year during a limited period of years after the individual attains age 65 if the individual is eligible to retire on social security, but does not retire, during such year.

H.R. 5067 To amend sections 403(b)(2) and 403(b)(3) of the Internal Revenue Code of 1954 with respect to computation of the exclusion allowance for ministers and lay employees of a church; to add a new section 403(b)(9) to clarify that a section 403(b) annuity contract includes an annuity contract of a church, including a church pension board; to conform section 403(c) with recent amendments to section 402(a)(1); to amend section 415(c)(4) to extend the special elections for section 403(b) annuity contracts to employees of churches or conventions or associations of churches and their agencies; to add a new section 415(c)(8) to permit a de minimis contribution amount in lieu of such elections; and to make a clarifying amendment to section 415(c) by adding a new paragraph (9) and conforming amendments to sections 415(d)(1), 415(d)(2), and 403(b)(2)(B).

WRIGHT, Jim of Texas—Continued

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5193 To restore the recently eliminated child's insurance benefits under title II of the Social Security Act in the case of children aged 18 through 22 who attend postsecondary schools.

H.R. 5264 To restore minimum benefits under title II of the Social Security Act with respect to existing and future beneficiaries.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.

H.R. 6482 To improve worker training under the Trade Act of 1974, and for other purposes.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 7339 To provide that certain property held in foreign-trade zones shall be exempt from State and local ad valorem taxation.

H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.Res. 181 Restoration of Social Security minimum benefits.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 457 Expressing the sense of the House in opposition to arbitrary and unspecified reductions of Social Security benefits over the next three fiscal years.

WYDEN, Ron of Oregon

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 444 To amend the Internal Revenue Code of 1954 to remove certain limitations in the case of charitable contributions of literary, musical, or artistic compositions, or similar property.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 822 To amend the Internal Revenue Code of 1954 with respect to the income tax treatment of incentive stock options.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1378 To amend the Internal Revenue Code of 1954 to clarify the definition of specially defined energy property for purposes of the investment tax credit.

H.R. 1490 To amend the Internal Revenue Code of 1954 to provide credit for amounts contributed to an individual housing account.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1685 To amend the Mortgage Subsidy Bond Tax Act of 1980 to exempt from the coverage of such Act certain general obligation veterans' mortgage bond issues of the State of Oregon.

H.R. 1862 To amend the Internal Revenue Code of 1954 to provide that a taxpayer may, with respect to any pollution control facility used in connection with a plant or other property in operation before January 1, 1971, elect a 12-month amortization of such facility or a 20-percent investment tax credit, and for other purposes.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2053 To amend the Internal Revenue Code of 1954 to provide incentives for the construction and rehabilitation of real property.

H.R. 2396 To amend the Internal Revenue Code of 1954 to repeal the estate and gift taxes and the tax on generation-skipping transfers.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2588 To amend the Internal Revenue Code of 1954 to allow individuals a credit against income tax for the purchase of a commuter highway vehicle, to exclude from the gross income of individuals certain amounts received in connection with the provision of alternative commuter transportation, to allow employers a credit against income tax for costs incurred in ride-sharing programs, and for other purposes.

H.R. 2835 To amend the Internal Revenue Code of 1954 to disregard, in the valuation for estate tax purposes of certain items created by the decedent during his life, any amount which would have been ordinary income if such item had been sold by the decedent at its fair market value, to allow a charitable deduction based on the fair market value of such items, and for other purposes.

H.R. 2949 To amend the Internal Revenue Code of 1954 to allow certain small businesses to use the cash method of accounting without regard to inventory accounting requirements, to increase to $200,000 the amount of used property eligible for the investment tax credit, to allow nonrecognition of gain on sales of property where any equity interest in certain small businesses is acquired, to provide an income tax rate reduction for corporations, and for other purposes.

H.R. 2981 To repeal section 3402(q) of the Internal Revenue Code of 1954 which requires for income tax purposes, amounts to be withheld from certain gambling winnings.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3395 To amend the Internal Revenue Code of 1954 to allow individuals a 50 percent refundable income tax credit for retirement savings, to provide for adjustments to the limitations on such credit to reflect inflation, and to otherwise encourage, expand, and simplify independent individual savings for retirement.

H.R. 3397 To amend the Employee Retirement Income Security Act of 1974, the Social Security Act, the Internal Revenue Code of 1954, the Age Discrimination in Employment Act of 1967, and certain other Federal laws, in order to abolish mandatory retirement and establish various incentives designed to increase employment among older workers.

H.R. 3399 To amend titles XVIII and XIX of the Social Security Act with respect to payments to health maintenance organizations.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3709 To amend the Internal Revenue Code of 1954 to provide for a $250,000 estate tax deduction for property passing to a disabled individual who is a child of the decedent.

H.R. 3719 To amend the Internal Revenue Code of 1954 to provide for the nonrecognition of gain on sales and exchanges of productive assets.

WYDEN, Ron of Oregon—Continued

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 3767 To amend the Internal Revenue Code of 1954 to provide an annual election to expense $25,000 of depreciable business assets, to increase the amount of income to which the lower corporate tax rates apply, to provide a zero rate of tax where a small business corporation distributes dividends, to increase the amount of used property to which the investment tax credit applies, to increase the investment tax credit for qualified rehabilitation expenditures, and for other purposes.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3998 To repeal Federal provisions of law establishing agricultural programs concerning the marketing of and price support for tobacco; to prohibit compacts among States for regulating tobacco production and commerce; to amend the Tobacco Inspection Act and the United States Warehouse Act to provide for the assessment of certain fees to cover the costs of inspection, licensing, and other activities carried out under those Acts; and to amend the Internal Revenue Code of 1954 to increase the tax on cigars and cigarettes.

H.R. 4015 To amend the Internal Revenue Code of 1954 to provide long- term capital gain treatment for distribution of earnings with respect to certain small business participating debentures.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4146 To amend the Internal Revenue Code of 1954 to limit the application of the subsidized energy financing limitations on certain tax credits to Federal subsidies, and for other purposes.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4342 To amend title II of the Social Security Act to provide for the elimination of statutory minimum benefits under such title with respect to only those individuals first becoming eligible for such benefits after December 1981, and for other purposes.

H.R. 4355 To amend the Internal Revenue Code of 1954 to exclude from gross income interest on certain reparation payments received by individuals persecuted under the German National Socialist regime.

H.R. 4382 To amend the Social Security Act to provide for improved management of the social security trust funds and increase the return on investments to those funds.

H.R. 4507 To delay the application of Revenue Ruling 81-216 until January 1, 1983.

H.R. 4535 To amend the Internal Revenue Code of 1954 to deny any deduction or credit to any manufacturer of any breastmilk substitute for any activity which is not consistent with the International Code of Marketing of Breastmilk Substitutes.

H.R. 4587 To amend the Economic Recovery Tax Act of 1981 to repeal the provisions which provide exemptions and credits against the windfall profit tax for royalty owners, reduce the tax on newly discovered oil, and exempt independent producers from the tax with respect to certain stripper well oil.

H.R. 4593 To amend the Internal Revenue Code of 1954 with respect to the treatment of national research service awards.

H.R. 4797 To amend the Internal Revenue Code of 1954 to impose a tax on the importation of Libyan crude oil and refined petroleum products, to transfer the revenues from such tax to the Strategic Petroleum Reserve Trust Fund, and for other purposes.

H.R. 4896 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for any business which increases the amount of property and services provided to such business by minority-owned small businesses.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 5084 To amend title XVIII of the Social Security Act to provide for alternative methods for payment of hospitals under the medicare program.

H.R. 5140 To amend the Internal Revenue Code of 1954 to require that a retired employee be permitted to retain his investment in his employer's retirement plan by allowing the employee to delay the commencement of his benefit payments under the plan and to provide capital gain treatment for earnings attributable to voluntary employee contributions under such plans.

H.R. 5141 To prohibit the United States Government from importing oil extracted in Libya.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5340 To amend the Internal Revenue Code of 1954 to make permanent the business energy credits which would otherwise terminate on December 31, 1982.

H.R. 5436 To amend title II of the Social Security Act to restore minimum benefits for future beneficiaries.

H.R. 5573 To amend the Internal Revenue Code of 1954 to encourage contributions of computers and other sophisticated technological equipment to elementary and secondary schools.

H.R. 5759 To amend the Internal Revenue Code of 1954 to provide a limited exclusion from gross income for per diem received by certain State legislators ineligible for the special deduction with respect to living expenses.

H.R. 5769 To amend the Internal Revenue Code to provide for individual housing accounts.

H.R. 5786 To apply duty-free treatment to athletic footwear imported for the use of organizations established for purposes of organizing, sponsoring, or providing training for athletic competition for physically or mentally handicapped individuals.

H.R. 5911 To amend title XVI of the Social Security Act to exclude burial plots and niches and insurance policies and other burial plans and arrangements from the determination of an SSI applicant's resources.

H.R. 6183 To extend by five months (through September 1982) the period within which a child over age eighteen must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student, and to require that such a child (in order to so qualify) must have graduated from high school by the close of such period.

H.R. 6429 To delay until July 1, 1984, the effective date for regulations prescribed under section 385 of the Internal Revenue Code of 1954, relating to the treatment of interests in corporations as stock or indebtedness, and for other purposes.

H.R. 6575 To amend the Internal Revenue Code of 1954 to provide that any small issue which is part of a multiple lot shall meet the requirements of the small issue exemption.

H.R. 6613 To amend the Internal Revenue Code of 1954 to provide for the collection of certain defaulted Federal student loans from income tax refunds.

H.R. 6723 To amend the Internal Revenue Code of 1954 to expand the credit for university research, to provide a credit for equipment sharing, and to expand the deduction for contributions of research equipment and service contracts to universities.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

WYDEN, Ron of Oregon—Continued

H.R. 7053 To amend the Internal Revenue Code of 1954 to provide for individual education accounts, and for other purposes.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7290 To amend the Internal Revenue Code of 1954 to provide tax incentives for capital formation and earnings retention by small businesses.

H.Res. 55 Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury should be made part of the first reconciliation bill of the 97th Congress, and that the aggregate revenue loss from such revenue bills should be limited to the aggregate net spending reductions under such reconciliation bill.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 348 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 376 Expressing the sense of the House of Representatives with respect to opposing any further reductions in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care.

H.Res. 403 Expressing the sense of the House of Representatives with respect to the rights of residents in certain health care facilities.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 124 Expressing the sense of the Congress that 48 percent of any business tax reductions should go to small businesses.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 253 Expressing the sense of Congress with respect to certain withholding taxes.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

WYLIE, Chalmers P. of Ohio

H.R. 15 To amend the Internal Revenue Code of 1954 to increase to $10,000 the amount of savings interest which may be excluded from gross income by individuals and to make such exclusion permanent.

H.R. 215 To amend the Internal Revenue Code of 1954 to provide more equitable treatment of royalty owners under the crude oil windfall profit tax.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 713 To amend the Internal Revenue Code of 1954 to provide for a 50-percent maximum rate of income tax for individuals, to provide for a separate computation of such tax on personal service income and nonpersonal service income, and for other purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1539 To amend the Internal Revenue Code of 1954 to provide a credit against tax for certain research and experimental expenditures, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1931 To extend the temporary suspension of duty on doxorubicin hydrochloride until the close of June 30, 1984.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2238 To amend the Internal Revenue Code of 1954 to provide that the Internal Revenue Service shall send a notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing to receive such forms.

H.R. 2400 To amend the Internal Revenue Code of 1954 to encourage economic growth through reduction of the tax rates for individual taxpayers and acceleration of capital cost recovery of investment in plant, equipment and real property.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2620 To amend title II of the Social Security Act to eliminate the offset against social security benefits which is presently imposed in the case of spouses and surviving spouses receiving certain Government pensions.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4566 To reduce certain duties, to suspend temporarily certain duties, to extend certain existing suspensions of duties, and for other purposes.

H.R. 5004 To amend the Internal Revenue Code of 1954 to clarify the tax treatment of variable annuity contracts.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5324 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5334 To rescind the tax benefits provided during 1981 to Members of Congress for living expenses.

H.R. 5960 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to certain mortgage subsidy bonds, and to provide tax credit for first time home buyers for the purchase of a home.

WYLIE, Chalmers P. of Ohio—Continued

H.Con.Res. 80 Urging the President of the United States to consider entering into negotiations with representatives of the Government of Japan with respect to a temporary restraint in the exportation of automobiles into the United States, an equitable relationship between prices charged in domestic and foreign sales, and elimination of trade barriers affecting purchase of American products.

YATES, Sidney R. of Illinois

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 653 To extend to all unmarried individuals the full tax benefits of income splitting now enjoyed by married individuals filing joint returns.

H.R. 655 To encourage increased use of public transit systems by amending chapter 1 of title 26, United States Code, to allow a credit against individual income taxes for funds expended by a taxpayer for payment of public transit fares from his or her residence to his or her place of employment and from his or her place of employment to his or her residence.

H.R. 656 To amend chapter 1 of title 26, United States Code, to allow a deduction to tenants of houses or apartments for their proportionate share of the taxes and interest paid by their landlords.

H.R. 657 To reduce until the close of June 30, 1983, the rate of duty on certain woven fabrics of wool.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1513 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes, so as to recognize the economic contribution of each spouse to the marriage and assure that each spouse will have social security protection in his or her own right.

H.R. 1514 To amend title II of the Social Security Act to provide that upon the death of one member of a married couple the surviving spouse or surviving divorced spouse shall automatically inherit the deceased spouse's earnings credits to the extent that such credits were earned during the period of their marriage.

H.R. 1515 To amend title II of the Social Security Act to provide that the combined earnings of a husband and wife during the period of their marriage shall be divided equally and shared between them for benefit purposes if they become divorced and either of them so elects.

H.R. 1516 To amend title II of the Social Security Act to provide for the payment of a transition benefit to the spouse of an insured individual upon such individual's death if such spouse has attained age fifty and is not otherwise immediately eligible for benefits.

H.R. 1517 To amend title II of the Social Security Act to provide full benefits for disabled widows and widowers without regard to age (and without regard to any previous reduction in their benefits).

H.R. 1641 To amend the Internal Revenue Code of 1954 and the Employee Retirement Income Security Act of 1974 to provide greater protection to women under private pension plans.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1851 To establish a Federal nonprofit corporation as the importing agent for the crude oil and petroleum products imported into the United States.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2311 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for certain expenses paid or incurred in connection with the adoption of a child.

H.R. 3117 To provide effective programs to assure equality of economic opportunities for women and men, and for other purposes.

H.R. 3396 To amend the Employment Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 to improve the security and portability of employee retirement benefits, and for other purposes.

H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4897 To amend the Internal Revenue Code of 1954 to provide that a taxpayer conscientiously opposed to participation in war may elect to have his income, estate, or gift tax payments spent for nonmilitary purposes; to create a trust fund (the World Peace Tax fund) to receive these tax payments; to establish a World Peace Tax Fund Board of Trustees; and for other purposes.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5142 To amend the Internal Revenue Code of 1954 to repeal the special leasing rules added by the Economic Recovery Tax Act of 1981 which permit transfer of tax benefits.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 6219 To amend title II of the Social Security Act to provide for certain procedures to accompany reviews of continuing eligibility for disability insurance benefits.

H.R. 6291 To amend title XVI of the Social Security Act to provide that reparations received by Holocaust survivors under the German Federal Compensation Law shall not be considered income for purposes of determining an individual's eligibility for supplemental security income benefits or the amount of such benefits.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

11-054 O - 83 - 64

YATES, Sidney R. of Illinois—Continued

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 497 Expressing the sense of the House of Representatives opposing any increased expenses for the elderly or disabled as a result of budget or reconciliation reductions in outlays in the medicare program.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 245 Making it clear that the law provides no Federal tax benefits to educational organizations which are racially discriminatory.

H.Con.Res. 354 Expressing the sense of Congress respecting maintaining existing regulations assuring nursing home compliance with medicare health and safety requirements.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

YATRON, Gus of Pennsylvania

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 110 To amend the Internal Revenue Code of 1954 to provide a credit for amounts contributed to an individual housing account, and for other purposes.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 390 To amend the Internal Revenue Code of 1954 to provide tax incentives for businesses located in distressed areas.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 568 To amend the Internal Revenue Code of 1954 to increase the unified credit against estate and gift taxes so that estates under $500,000 will not be subject to estate tax and to increase the gift tax exclusion from $3,000 to $6,000.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 801 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 913 To amend the Internal Revenue Code of 1954 to exempt from taxation the earned income of certain individuals working outside the United States.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1706 To amend the Internal Revenue Code of 1954 to provide individuals a credit against income tax for amounts paid or incurred by the taxpayer for alterations to his principal residence in order to make such residence more suitable for handicapped family members.

H.R. 1819 To amend the Internal Revenue Code of 1954 to exempt certain farm property from the estate tax.

H.R. 1850 To amend the Internal Revenue Code of 1954 to provide tax relief to residential users of refined petroleum products.

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 1874 To amend the Internal Revenue Code of 1954 to allow an individual a deduction for blood donations, and to allow an individual to take such a deduction whether or not he itemizes his deductions.

H.R. 1890 To amend title XVIII of the Social Security Act to remove the homebound requirement for home health services and to include additional types of services as home health services, to amend the Domestic Volunteer Service Act of 1973 to clarify the purposes, goals, and administration of the senior companion program, and to amend the Internal Revenue Code of 1954 to establish an income tax credit for maintaining a household for dependents who are 65 years of age or older.

H.R. 1894 To amend the Internal Revenue Code of 1954 to increase the amount of the credit for expenses for household and dependent care services necessary for gainful employment, to make such credit refundable, and for other purposes.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2256 To amend sections 5701 (a)(2) and 5702 (m) of the Internal Revenue Code of 1954 to reduce the excise tax rate imposed on large cigars and to modify the base on which such tax is imposed.

H.R. 2298 To amend the Internal Revenue Code of 1954 to modify the credit allowed for expenses for household and dependent care services necessary for gainful employment, to include credit to individuals for expenses for the care of a mentally or physically handicapped child of such individual, and to provide for the exemption from taxation of trusts established to provide care for such children except to the extent of distributions, and to provide a deduction for contributions to such trusts.

YATRON, Gus of Pennsylvania—Continued

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2490 To amend the Social Security Act to require the issuance of social security cards designed to reveal any unauthorized alteration, to require that alien employment restrictions be marked on such cards and that such cards be presented to employers by prospective employees, to limit the use of such cards as indentification cards, and for other purposes.

H.R. 2505 To amend the Internal Revenue Code of 1954 to allow individuals an income tax credit for amounts paid or incurred for maintaining a household a member of which is a dependent of the taxpayer who has attained age 65.

H.R. 2507 To amend titles V and XIX of the Social Security Act with respect to maternal and infant health services, and for other purposes.

H.R. 2543 To establish aggressive and effective collection practices with respect to all Federal loan programs, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2640 To amend the Internal Revenue Code of 1954 to provide nonrefundable tax credits for investments in qualified industrial energy efficiency and fuel conversion projects, and for other purposes.

H.R. 2793 To help eliminate world hunger and malnutrition and promote global security.

H.R. 3019 To amend the Internal Revenue Code of 1954 to allow a refundable tax credit for amounts paid for increases in electricity under automatic fuel adjustment clauses as a result of the shutdown of nuclear power generating facilities.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3632 To establish a Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the terminations, and for other purposes.

H.R. 3644 To amend the Internal Revenue Code of 1954 to increase to $300,000 the amount of used property eligible for the investment tax credit, and to provide a 3-year carryback and a 7-year carryover of the cost of such property in excess of $300,000.

H.R. 3870 To amend the Internal Revenue Code of 1954 to allow a credit against income tax for contributions of certain crops by farmers to certain tax-exempt organizations.

H.R. 3921 To amend title XVIII of the Social Security Act to provide medicare coverage of personal emergency response services.

H.R. 4004 To amend the Internal Revenue Code of 1954 with respect to the application of the credit for producing fuel from a nonconventional fuel to solid fuel pellets made from biomass, and for other purposes.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4346 To implement certain recommendations of the United States-Japan Economic Relations Group report January, 1981, to assist in continued long-range improvements in United States-Japan relations, and for other purposes.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4460 To repeal those provisions of the Economic Recovery Tax Act of 1981 which extended the credit against the windfall profit tax on domestic crude oil for royalty owners, which reduced the rate of such tax on newly discovered oil, and which exempted from such tax independent producer stripper well oil.

H.R. 4639 To repeal certain provisions of the Economic Recovery Tax Act of 1981 which reduce the crude oil windfall profit tax.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 4775 To amend title II of the Social Security Act to require that procedures be established for the expedited replacement of undelivered benefit checks, to require that decisions on benefit claims or entitlement be made within specified periods, and to require that payment of benefits on approved claims begin promptly.

H.R. 4784 To amend the Internal Revenue Code of 1954 to provide that handicapped individuals will be eligible for the one-time exclusion of gain from the sale of a principal residence.

H.R. 4815 To amend the Internal Revenue Code of 1954 to provide for the establishment of reserves for mining land reclamation and for the deduction of amounts added to such reserves.

H.R. 4870 To amend the Internal Revenue Code of 1954 to allow the residential energy credit for certain wood or anthracite burning stoves.

H.R. 4912 To amend the Internal Revenue Code of 1954 to encourage greater energy conservation by commercial businesses, and for other purposes.

H.R. 4953 To direct the President to impose certain limitations on the amount of milk protein products that may be imported into the United States.

H.R. 5045 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5047 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5238 To amend the Federal Food, Drug, and Cosmetic Act to facilitate the development of drugs for rare diseases and conditions, and for other purposes.

H.R. 5328 To amend the Internal Revenue Code of 1954 to provide that in the case of individuals who have attained age 65 a declaration of estimated tax shall not be required, and no penalty shall be imposed, where the amount involved is under $500.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

YATRON, Gus of Pennsylvania—Continued

H.R. 5797 To amend the Internal Revenue Code of 1954 to exclude from gross income certain interest received or accrued on a mortgage loan made after February 28, 1982, and before January 1, 1984, to a first-time home buyer and to provide a credit against income tax for first-time home buyers for the purchase of a home during such period.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5944 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 5987 To amend the Social Security Act to provide for increased earnings of interest by the social security trust funds, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6971 To provide that disability benefits under Title II of the Social Security Act may not be terminated without evidence of medical improvement, to limit the number of periodic reviews, to provide that benefits continue to be paid through a determination by an administrative law judge, and for other purposes.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7169 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the provisions requiring withholding on dividends and interest.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 314 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 73 Expressing the sense of the Congress that legislation providing for withholding of Federal income tax from dividends and interest should not be enacted.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 222 Directs the Commissioner of Social Security and the Secretary of Health and Human Services to immediately conduct a study and report to Congress on steps which can be taken to correct the benefit disparity known as the notch problem, in order to insure equitable and fair treatment for those who have based their retirement plans on benefit levels which have existed for the past decade.

H.Con.Res. 273 Expressing the sense of the Congress that there should be no new tax on imported crude oil or refined petroleum products.

H.Con.Res. 274 Expressing the sense of the Congress that there should be no new withholding tax on interest and dividends.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

YOUNG, C. W. Bill of Florida

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1676 To amend the Internal Revenue Code of 1954 to provide income tax incentives for the modification of certain facilities and vehicles so as to remove architectural and transportational barriers to the handicapped and elderly.

H.R. 1677 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 1680 To amend title XVI of the Social Security Act to provide that certain aliens may not qualify for supplemental security income benefits unless they not only are permanent residents of the United States but have also continuously resided in the United States for a period of five years, and to provide that an alien may not be admitted to the United States unless a citizen of the United States agrees to provide support to such alien for a period of five years after admission, and for other purposes.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2008 To amend the Internal Revenue Code of 1954 to increase the exclusion for dividends and interest and to make such exclusion permanent.

H.R. 2072 To provide that individuals who retired on disability before October 1, 1976, shall be entitled to the exclusion for disability payments under section 105(d) of the Internal Revenue Code of 1954 without regard to the income limitation in such section, and for other purposes.

H.R. 2221 To amend title II of the Social Security Act to provide that a beneficiary shall (if otherwise qualified) be entitled to a prorated benefit for the month in which he (or the insured individual) dies.

H.R. 2222 To amend title XVI of the Social Security Act to provide that burial plot or crypt shall be excluded from an individual's resources in determining his or her eligibility for supplemental security income (and medicaid) benefits.

H.R. 2223 To amend part A of title XVIII of the Social Security Act to reduce the inpatient hospital deductible under the medicare program to its 1978 level.

H.R. 2224 To amend part B of title XVIII of the Social Security Act to provide for fair hearings on disputed medicare claims by an impartial person other than a carrier.

YOUNG, C. W. Bill of Florida—Continued

H.R. 2225 To amend titles II and XVIII of the Social Security Act to include qualified drugs, requiring a physician's prescription or certification and approved by a Formulary Committee, among the items and services covered under the hospital insurance program.
H.R. 4070 To amend the Federal Election Campaign Act of 1971 to change certain contribution limits for congressional elections and to amend the Internal Revenue Code of 1954 to increase the tax credit for contributions to candidates for public office.
H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.
H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.
H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.
H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.
H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.
H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.
H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".
H.R. 6088 To provide that States may enter agreements with the United States under which the State will retain a portion of the Federal unemployment tax for purposes of administering the unemployment compensation program and the employment service program as currently provided by Federal law, to allow States to retain unemployment compensation funds in State-managed funds, and for other purposes.
H.R. 6108 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received as annuities under the Civil Service Retirement Act.
H.R. 6325 To provide a temporary exemption from certain provisions of the Employee Retirement Income Security Act of 1974 and the Internal Revenue Code of 1954 relating to prohibited transactions for the purchase of certain bonds sold to fund residential mortgages and domestic motor vehicle loans and to provide for interest reduction payments by the Secretary of Housing and Urban Development to assist with the financing of the purchase of certain residential dwellings and domestic motor vehicles.
H.R. 6573 To amend the Internal Revenue Code of 1954 to allow individuals to designate $1 of their income tax liability to be used for purposes of reducing the public debt of the United States.
H.R. 6640 To amend the Internal Revenue Code of 1954 to exclude from gross income amounts received as retired or retainer pay by a member or former member of a uniformed service and annuities received under a retired serviceman's family protection plan or survivor benefit plan.
H.R. 7063 To repeal the withholding of tax from interest and dividends.
H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.
H.R. 7126 To repeal the withholding on interest, dividends, and patronage dividends enacted by the Tax Equity and Fiscal Responsibility Act of 1982 and to require, in lieu of such withholding, the Secretary of the Treasury to use existing information returns to ensure that the proper amount of tax is collected with respect to interest, dividends, and patronage dividends.
H.R. 7263 To amend the Tax Equity and Fiscal Responsibility Act of 1982 to repeal the subtitle which requires withholding on payments of interest and dividends.
H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.
H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.
H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

YOUNG, Don of Alaska

H.R. 63 To amend the Internal Revenue Code of 1954 to encourage individuals to invest in the stock of domestic corporations by allowing a 10-percent income tax credit for such investments.
H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.
H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.
H.R. 246 To amend the Internal Revenue Code of 1954 to increase by $3,000 the amount of living expenses which may be deducted by Members of Congress.
H.R. 247 To amend the Internal Revenue Code of 1954 to provide for cost-of-living adjustments in the individual tax rates and in the amount of personal exemptions.
H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.
H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.
H.R. 767 To amend the Internal Revenue Code of 1954 to provide a credit against income tax for individuals who perform voluntary services for certain public service organizations.
H.R. 901 To amend title II of the Social Security Act so as to remove the limitation upon the amount of outside income which an individual may earn while receiving benefits thereunder.
H.R. 911 To amend the Internal Revenue Code of 1954 to increase the competitiveness of American firms operating abroad and to help increase markets for United States exports.
H.R. 917 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.
H.R. 953 To prohibit proposed regulatory increases in imputed interest rates for tax purposes on loan between related parties and on deferred payments in the case of certain sales of property.
H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.
H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.
H.R. 1250 To amend the Internal Revenue Code of 1954 to increase the allowable contributions to individual retirement plans and to allow employees a deduction for savings contributions to employer retirement plans or to individual retirement accounts.
H.R. 1290 To repeal the family rental home business tax; to amend the Internal Revenue Code of 1954 with respect to the deduction of certain expenses in connection with the business use of homes and the rental of residences to family members, and for other purposes.
H.R. 1342 To provide that, for purposes of the Internal Revenue Code of 1954, gross income does not include payments by the State of Alaska to (or by reason of) certain individuals who have attained age 65 and who have been domiciled in Alaska for at least 25 years.
H.R. 1343 To amend the Internal Revenue Code of 1954 to provide that property may be levied upon the collection of tax (other than where such collection is in jeopardy) only pursuant to a court order.

YOUNG, Don of Alaska—Continued

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1642 To amend the Internal Revenue Code of 1954 to provide estate and gift tax equity for family enterprises, and for other purposes.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 2319 To amend the Internal Revenue Code of 1954 to provide simplification in accounting rules related to inventory.

H.R. 2325 Entitled: "The Coal Utilization Incentives Act of 1981".

H.R. 2389 To provide for the safeguarding of taxpayer rights, and for other purposes.

H.R. 2445 To amend the Internal Revenue Code of 1954 to provide a basic $7,500 exemption from income tax, in the case of an individual or a married couple, for amounts received as annuities, pensions, or other retirement benefits.

H.R. 2451 To amend the Internal Revenue Code of 1954 to provide, an exemption of 1,000 barrels per day from the crude oil windfall profit tax for independent producers and royalty owners.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2597 To amend the Internal Revenue Code of 1954 with respect to the exemption from tax of veterans organizations.

H.R. 2617 To amend the Internal Revenue Code of 1954 to allow the deduction for individual retirement savings to employees who are active participants in employer plans.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3031 To prevent the retroactive assessment of certain deficiencies in the case of employees of the Panama Canal Zone Government or of the Panama Canal Company.

H.R. 3191 To amend the Internal Revenue Code of 1954 to exempt conventions, etc., held on cruise ships documented under the laws of the United States from certain rules relating to foreign conventions.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3364 To establish a national mineral and material policy and council, to provide for a secure minerals and materials base for the national economy and national security, and for other purposes.

H.R. 3576 To amend the Internal Revenue Code of 1954 to exclude certain services performed on fishing boats from coverage for purposes of unemployment compensation.

H.R. 3607 To amend title II of the Social Security Act so as to liberalize the conditions governing eligibility of blind persons to receive disability insurance benefits thereunder.

H.R. 3760 To amend the Internal Revenue Code of 1954 to extend certain tax provisions to Indian tribal governments on the same basis as such provisions apply to States.

H.R. 3786 To amend the Internal Revenue Code of 1954 to allow the deduction for depreciation to be computed using a useful life of 1 or more years in the case of vessels constructed in, and documented under the laws of, the United States and 5 or more years in the case of other vessels documented under the laws of the United States, and for other purposes.

H.R. 3820 To amend the Internal Revenue Code of 1954 to exclude fringe benefits from the definition of gross income.

H.R. 4002 To amend the Tariff Schedules of the United States to provide for a lower rate of duty for certain fish netting and fish nets.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4449 To amend title II of the Social Security Act to limit benefits in the case of individuals who are not citizens or nationals of the United States or who are residing abroad.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4576 To amend the Agricultural Act of 1961 to allow the Secretary of Agriculture to provide financial assistance for the economic development of rural enterprise zones, and to amend the Internal Revenue Code of 1954 to provide tax incentives for small businesses located in rural enterprise zones.

H.R. 4733 To amend title II of the Social Security Act to terminate the payment of benefits thereunder to inmates of penal institutions.

H.R. 4751 To amend title II of the Social Security Act to suspend the payment of benefits thereunder to inmates of penal institutions.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 4931 To amend the Internal Revenue Code of 1954 to regulate and limit collection procedures of the Internal Revenue Service in order to provide protection of taxpayer civil rights, and for other purposes.

H.R. 5082 To amend the Internal Revenue Code of 1954 to exclude from gross income dividends and interest received by individuals who have attained age 62.

H.R. 5168 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5284 To repeal the changes made by the Omnibus Budget Reconciliation Act of 1981 in the trigger provisions contained in the extended unemployment compensation program.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5636 To amend the Internal Revenue Code of 1954 to require that the interest rate applied with respect to overpayments and underpayments of tax, which is currently based on the average prime rate for September, be based on the average prime rate for the first 9 months of the calendar year.

H.R. 5654 To amend title II of the Social Security Act to eliminate the restrictions on the lump-sum death payment which were enacted by the Omnibus Budget Reconciliation Act of 1981 and to restore the order of priority (for potential recipients of a lump-sum death payment) which existed before the enactment of the latter Act.

H.R. 5718 To amend the Internal Revenue Code of 1954 to provide energy tax credits for equipment used aboard or installed on fishing vessels.

H.R. 5868 To direct the Secretary of the Treasury or his delegate to conduct a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income.

H.R. 5920 To amend title II of the Social Security Act to provide generally that benefits thereunder may be paid to aliens only after they have been lawfully admitted to the United States for permanent residence, and to impose further restrictions on the right of any alien in a foreign country to receive such benefits.

H.R. 6009 Entitled: "The Enterprise Zone Tax Act of 1982".

H.R. 6070 To amend the Internal Revenue Code of 1954 to provide income tax simplification and reform.

H.R. 6779 To amend title XVIII of the Social Security Act to exempt small, rural hospitals from medicare section 223 limits.

H.R. 6781 To permit the investment by employee benefit plans in residential mortgages.

H.R. 6986 To authorize the President to impose a tariff surcharge on the products of certain countries in order to offset the expense of providing United States defense assistance to such countries.

H.R. 7100 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 570 Disapproving the President's recommendation to extend certain waiver authority under the Trade Act of 1974 with respect to the People's Republic of China.

YOUNG, Don of Alaska—Continued

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

YOUNG, Robert A. of Missouri

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 146 To amend the Internal Revenue Code of 1954 to allow a refundable income tax credit for the purchase of new automobiles manufactured by certain companies which have substantially increased their average fuel economy.

H.R. 266 To eliminate the reduction in social security benefits for spouses and surviving spouses receiving certain Government pensions, as recently added to title II of the Social Security Act by section 334 of the Social Security Amendments of 1977.

H.R. 318 To amend the Internal Revenue Code of 1954 to exempt from the windfall profit tax oil produced from interests held by or for residential child care agencies.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 741 To prohibit permanently the issuance of regulations on the taxation of fringe benefits.

H.R. 835 To amend the Internal Revenue Code of 1954 to allow employers a tax credit for hiring displaced homemakers.

H.R. 1005 To amend the Internal Revenue Code of 1954 to provide for the exclusion from taxation of interest earned on deposits which are used for residential mortgage lending purposes.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1064 To amend the Internal Revenue Code of 1954 to provide that oil from any royalty interest shall be exempt from the windfall profit tax.

H.R. 1177 To amend the Internal Revenue Code of 1954 to repeal the Family Rental Tax.

H.R. 1301 To amend the Internal Revenue Code of 1954 to allow a credit against income tax to individuals for certain expenses of elementary and secondary education.

H.R. 1302 To amend the Internal Revenue Code of 1954 to provide a credit against income tax to individuals for certain expenses incurred in higher education.

H.R. 1519 To amend the Internal Revenue Code of 1954 to allow an income tax credit for the purchase of certain new automobiles and for interest on any loan used for such purchase, to allow more rapid depreciation of certain automobile manufacturing equipment, to allow the deduction as expenses of certain special tools used in automobile manufacturing, and to extend the carryback provisions of the investment tax credit and the net operating loss deduction to 7 years for manufacturers of automobiles, automobile parts, and equipment and materials used in the manufacture of automobiles and parts.

H.R. 1541 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest which are excluded from gross income, and to make such exclusion permanent.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

H.R. 1823 To impose quotas on the importation of automobiles from Japan during 1981, 1982, and 1983.

H.R. 1864 To amend the Internal Revenue Code of 1954 to provide taxpayers engaged in a trade or business a credit against income tax for amounts contributed to a reserve the payments from which must be used for research and experimentation by institutions of higher education and to provide a deduction for such payments.

H.R. 1867 Relating to the country of origin marking requirements for pistache nuts that are the product of Iran.

H.R. 1868 To amend the Tariff Schedules of the United States to increase the tariff on pistache nuts from Iran.

H.R. 1954 To impose quotas on the importation of Japanese automobiles during the 5-year period beginning with 1981.

H.R. 1960 To amend the Internal Revenue Code of 1954 to provide a tax credit to homebuilders for the construction of residences incorporating certain solar energy utilization characteristics.

H.R. 1964 To allow an income tax deduction for certain motor carrier operating authorities to offset the impact of the Motor Carrier Reform Act of 1980.

H.R. 1999 To impose quotas on the importation of automobiles during 1981, 1982, and 1983.

H.R. 2208 To amend the Internal Revenue Code of 1954 to provide a refundable income tax credit for the purchase of new highway vehicles.

H.R. 2643 To provide for the improvement of the Nation's airport and airway system, and for other purposes.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3631 To amend the Internal Revenue Code of 1954 to allow individuals to compute the amount of the deduction for payments into retirement savings on the basis of the compensation of their spouses, and for other purposes.

H.R. 3744 To continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit income tax regulations.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 4773 To amend the Social Security Act to remove the social security trust funds from the unified budget.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5147 To clarify the income tax treatment of amounts realized by certain regulated public utilities in settlement of damages under contracts for the purchase of fuel.

H.R. 5176 To extend from May 1982 to October 1982 the month before which children not otherwise entitled to child's insurance benefits under title II of the Social Security Act by reason of the amendments made by section 2210 of the Omnibus Budget Reconciliation Act of 1981 must attend postsecondary schools in order to qualify under subsection (c) of such section for entitlement to such benefits and to extend from August 1985 to August 1986 the month before which any such entitlement terminates.

H.R. 5507 To amend title II of the Social Security Act to provide procedures for crediting the Federal Old-Age and Survivors Insurance Trust Fund and the Federal Disability Insurance Trust Fund with the amounts of social security checks which have not been negotiated within twelve months.

H.R. 5667 To impose quotas on the importation of automobiles.

H.R. 5681 To amend the Internal Revenue Code of 1954 to deny depreciation deductions with respect to imported highway motor vehicles.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6654 To amend the Internal Revenue Code of 1954 to allow the Secretary of the Treasury to waive the interest penalty for failure to pay estimated income tax, for elderly and retired persons, in certain situations.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 332 Expressing the sense of the House of Representatives that priority attention be given to recommendations of the 1981 White House Conference on Aging.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

YOUNG, Robert A. of Missouri—Continued

H.J.Res. 5 Authorizing the President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States.

H.J.Res. 499 To amend the Social Security Act to restore the treatment of the Federal Old-Age and Survivors Insurance Trust Fund, the Federal Disability Insurance Trust Fund, and the Federal Hospital Insurance Trust Fund, in relation to the budget of the United States, to the treatment of such trust funds before their inclusion in the unified budget of the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

ZABLOCKI, Clement J. of Wisconsin

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 2102 To amend title XVI of the Social Security Act to provide that the income and resources of parents shall not be attributed to their children (for purposes of determining the eligibility of such children for supplemental security income benefits) in certain cases where the payment of such benefits is necessary to enable the parents to provide disability-related home care without which the children would require continued institutionalization.

H.R. 2833 To provide alternatives to institutionalization.

H.R. 3614 To amend the Internal Revenue Code of 1954 to clarify certain requirements which apply to mortgage subsidy bonds.

H.R. 4140 To amend title II of the Social Security Act to provide for a minimum primary insurance amount and minimum survivor's benefit for vow-of-poverty members of religious orders and individuals who have attained the age of 80.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5897 To establish nationally uniform user taxes for purposes of financing port development and to provide that the administrative provisions of the Internal Revenue Code of 1954 shall apply to such taxes, to give the consent of Congress to the levying of duties of tonnage by State port authorities for purposes of financing certain deep-draft navigation projects, to provide for an expedited procedure for the approval of navigation projects and related landside facilities in such ports, and for other purposes.

H.R. 5900 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.R. 6330 To amend the Internal Revenue Code of 1954 to impose a Federal severance tax on crude oil, to provide that the proceeds of such tax be deposited into a trust fund for block grants to States for energy and economic development, and to limit the amount of taxes imposed by States on oil, gas, and coal.

H.R. 6701 To amend the Internal Revenue Code of 1954 to provide a Federal income tax credit for tuition.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.R. 7397 To promote economic revitalization and facilitate expansion of economic opportunity in the Caribbean Basin region.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Con.Res. 214 Expressing the sense of the Congress that no limitation should be placed on the Federal income tax deduction for interest paid on a residential mortgage.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

ZEFERETTI, Leo C. of New York

H.R. 65 To amend title II of the Social Security Act to reaffirm the fact that benefits payable thereunder are exempt from all taxation.

H.R. 85 To provide a comprehensive system of liability and compensation for oil spill damage and removal costs, and for other purposes.

H.R. 501 To amend the Internal Revenue Code of 1954 to allow the charitable deduction to taxpayers whether or not they itemize their personal deductions.

H.R. 654 Relating to tax treatment of qualified dividend reinvestment plans.

H.R. 659 To amend title XX of the Social Security Act to increase the entitlement ceiling, and for other purposes.

H.R. 660 To amend the Tariff Schedules of the United States to repeal the special tariff treatment accorded to articles assembled abroad with components produced in the United States.

H.R. 768 To amend the Internal Revenue Code of 1954 to provide that the standard mileage rate for use of a passenger automobile which may be used in computing the charitable contribution deduction shall be the same as the standard mileage rate which may be used in computing the business expense deduction.

H.R. 798 To amend title II of the Social Security Act to eliminate the 5-month waiting period which is presently a prerequisite of eligibility for disability insurance benefits or the disability freeze.

H.R. 1042 To provide an opportunity for taxpayers to make financial contributions, in connection with the payment of their Federal income tax, for the advancement of the arts.

H.R. 1053 To amend the Internal Revenue Code of 1954 to provide a system of capital recovery for investment in plant and equipment, and to encourage economic growth and modernization through increased capital investment and expanded employment opportunities.

H.R. 1429 To amend the Internal Revenue Code of 1954 to eliminate the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits, and for other purposes.

H.R. 1570 To amend the Social Security Act to require automatic sprinkler systems in all nursing facilities and intermediate care facilities certified for participation in the medicare or medicaid program, and to provide for direct low-interest Federal loans to assist such facilities in constructing or purchasing and installing automatic sprinkler systems.

H.R. 1600 To aid in the creation and expansion of American small business enterprise through the enactment of tax reform and relief amendments to the Internal Revenue Code of 1954.

H.R. 1698 To amend title II of the Social Security Act to provide that the waiting period for disability benefits shall not be applicable in the case of a disabled individual suffering from a terminal illness.

H.R. 1700 To amend the Internal Revenue Code of 1954 to allow certain married individuals who file separate returns to be taxed as unmarried individuals.

ZEFERETTI, Leo C. of New York—Continued

H.R. 1873 To amend the Internal Revenue Code of 1954 to increase the amount of dividends and interest each individual may exclude from gross income to $1,000 in the case of individuals under age 62 and to $4,000 in the case of individuals age 62 or older, and to make such exclusion permanent.

H.R. 2378 To amend the Internal Revenue Code of 1954 to allow individuals a deduction for excessive fuel costs incurred in heating their principal residences.

H.R. 2456 To amend the Internal Revenue Code of 1954 to provide that, in the case of certain vessels documented under the laws of the United States, the deduction for depreciation may be computed using a useful life of 5 years, and for other purposes.

H.R. 2639 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 2981 To repeal section 3402(q) of the Internal Revenue Code of 1954 which requires for income tax purposes, amounts to be withheld from certain gambling winnings.

H.R. 3079 To amend the Internal Revenue Code of 1954 to allow a deduction for real estate taxes imposed on tenants.

H.R. 3355 To amend the Social Security Act to provide for a six-year demonstration program of comprehensive community-based noninstitutional acute and long term care services for the elderly and disabled.

H.R. 3456 To amend the Internal Revenue Code of 1954 to exclude from gross income interest earned on certain certificates of deposit in financial institutions.

H.R. 3825 To amend title XVIII of the Social Security Act to eliminate certain medicare coinsurance payments.

H.R. 3826 To amend the Internal Revenue Code of 1954 to exclude from gross income certain medicare payments for physicians' services.

H.R. 3827 To amend title XVIII of the Social Security Act to provide a supplementary health care insurance program for dental services and certain other services and items.

H.R. 3846 To amend the Internal Revenue Code to allow the deduction of home health care and nursing home expenses paid by families on behalf of their relatives.

H.R. 4227 To amend title XVIII of the Social Security Act to remove the three-day prior hospitalization requirement for coverage of extended care services.

H.R. 4325 To enhance the detection of motor vehicle theft and to improve the prosecution of motor vehicle theft by requiring the Secretary of Transportation to issue standards relating to the identification of vehicle parts and components, by increasing criminal penalties applicable to trafficking in stolen vehicles and parts, by curtailing the exportation of stolen vehicles and self- propelled mobile equipment, and by establishing penalties applicable to the dismantling of vehicles for the purpose of trafficking in stolen parts, and for other purposes.

H.R. 4447 To amend title XVIII of the Social Security Act to eliminate increases in the medicare part A deductible and coinsurance amounts and the increase in the medicare part B deductible amount effected by the Omnibus Budget Reconciliation Act of 1981.

H.R. 4454 To provide for the designation of income tax payments to the United States Olympic Development Fund.

H.R. 4673 To amend the Social Security Act to facilitate enforcement of provisions requiring suspension of benefits to inmates of prisons and other public institutions by ensuring the availability of necessary information from Federal instrumentalities.

H.R. 5046 To amend the Currency and Foreign Transactions Reporting Act to allow U.S. Customs officials to search for currency in the course of their presently authorized search for contraband articles.

H.R. 5133 To establish domestic content requirements for motor vehicles sold in the United States, and for other purposes.

H.R. 5180 To amend title XVIII of the Social Security Act to provide for coverage of hospice care under the medicare program.

H.R. 5485 To extend by five months (through September 1982) the period within which a child over age 18 must have been already enrolled at the college level in order to qualify (after July 1982) for child's insurance benefits under title II of the Social Security Act as a postsecondary student.

H.R. 5727 To amend the Trade Act of 1974 to restore the authority of the President with respect to reciprocal nondiscriminatory treatment.

H.R. 6048 To amend the Federal-State Extended Unemployment Compensation Act of 1970 to provide that extended benefits will be payable in any State in which the rate of regular unemployment equals or exceeds 7 percent.

H.R. 6483 To recognize the special relationship between Congress and organizations of war veterans, to amend the Internal Revenue Code of 1954 to provide that a limit on the tax- exempt status of such organizations shall apply only if such organizations engage in substantial lobbying on issues unrelated to veterans affairs, the armed forces, or national defense, and for other purposes.

H.R. 6505 To provide for orderly trade in certain carbon and alloy steel and stainless steel products, to reduce unemployment and for other purposes.

H.R. 6594 To repeal the change made by the Omnibus Budget Reconciliation Act of 1981 in the eligibility requirements for receipt of unemployment benefits by ex-service members.

H.R. 6916 To provide for a National Commission on the Regulation of Nursing Homes and a moratorium on deregulation of skilled nursing and intermediate care facilities until September 30, 1984.

H.R. 7023 To repeal section 278 of the Tax Equity and Fiscal Responsibility Act of 1982, which imposes the hospital insurance tax on Federal employment.

H.R. 7108 To repeal sections 301 through 308 of the Tax Equity and Fiscal Responsibility Act of 1982, which impose withholding on interest and dividends.

H.Res. 243 Expressing the sense of the House of Representatives with respect to the need to continue the tax incentives for energy conservation and renewable energy sources.

H.Res. 349 Expressing the sense of the House that the President should not impose import fees on crude oil and refined petroleum products.

H.Res. 430 Expressing the House of Representatives' opposition to an imposition of an import fee on crude oil and refined products.

H.Res. 440 To oppose the elimination of or reduction in the cost-of-living adjustments (COLA's) in social security benefits prior to the time that the National Commission on Social Security Reform has reported its findings and recommendations.

H.Res. 505 Expressing the opposition of the House to actions by the Social Security Administration relative to the review of tax returns of supplemental security income recipients.

H.Con.Res. 61 Urging the President to extend certain orderly marketing agreements with Taiwan and the Republic of Korea which limit the exportation from those countries of non-rubber footwear to the United States.

H.Con.Res. 189 Expressing the sense of the Congress that the schedule of cost-of-living increases in benefits under title II of the Social Security Act should be maintained as currently in effect.

H.Con.Res. 255 Expressing the sense of the Congress that no new withholding tax should be imposed on interest and dividends.

H.Con.Res. 298 Expressing the sense of the Congress that the cost-of-living adjustments in social security benefits which are provided for under existing law should be allowed to occur as scheduled.

H.Con.Res. 342 Expressing the sense of the Congress with respect to ongoing investigations of foreign trade practices involving steel mill products.

H.Con.Res. 355 Expressing the sense of the Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal Medicare and Medicaid programs should be withdrawn.

H.Con.Res. 410 Expressing the sense of the Congress with respect to a means test for the medicare program.

POPULAR TITLE INDEX

(Bills with the same title are not necessarily identical)

Agricultural Trade Negotiations Act of 1982 ..... H.R. 6072

Airport and Airway Revenue Act of 1981 ..... Exec. Comm. 916, H.R. 2643, 2930, 4800

Alcohol Farm Fuel Use Tax Act of 1980 ..... H.R. 918

All Savers Act of 1981 ..... H.R. 3430, 3545, 4124

American Basic Industrialization National Defense Act ..... H.R. 3753

American Dream Act ..... H.R. 3694

American Innovation Tax Incentive Act of 1981 ..... H.R. 611, 821

American Savers Incentive Act of 1981 ..... H.R. 1306

American Shrimp Industry Development Act ..... H.R. 4041

American Tax Reduction Act of 1981 ..... H.R. 1000

Antarctic Marine Living Resources Convention Act of 1981 ..... Exec. Comm. 4082

Anti-Inflation Tax Act of 1981 ..... H.R. 247, 2610, 3421

Anti-Inflation Tax Reduction Reform Act ..... H.R. 602

Arson Prevention Act of 1981 ..... H.R. 3795

Artist's Tax Equity and Donation Act of 1981 ..... H.R. 4699

Arts and Humanities Tax Reform Act of 1981 ..... H.R. 2835

Asset Indexing Act of 1981 ..... H.R. 1798

Automotive Economic Recovery Tax Act of 1981 ..... H.R. 1519

Auto Workers Job Opportunity Tax Credit Act of 1982 ..... H.R. 5863

Basic Health Insurance Tax Credit Act ..... H.R. 3472

Black Lung Amendments Act of 1981 ..... H.R. 4387

Black Lung Benefits Revenue Act of 1981 ..... H.R. 5159, P.L. 97-119

Business Energy Tax Credit Act of 1982 ..... H.R. 6735, 6736

Business Tax Reform Act of 1982 ..... H.R. 6617

Caribbean Basin Economic Recovery Act ..... H.R. 5900

Campaign Finance Reform Act of 1982 ..... H.R. 5793

Campaign Finance Reform Amendments of 1981 ..... H.R. 4070

Capital Cost Recovery Act of 1979 ..... H.R. 242

Capital Cost Recovery Act of 1981 ..... H.R. 154, 480, 969, 1036, 1053, 1090

Capital Gains Rollover Account of 1981 ..... H.R. 2838
Capital Investment Incentive Act of 1980 ..... H.R. 7
Caribbean Basin Economic Recovery Act ..... H.R. 7397
Caribbean Basin Investment Incentive Tax Act of 1982 ..... H.R. 6715
Catastrophic Health Expense and Cost Constraint Act ..... H.R. 7000
Child Care Agency Tax Amendments of 1981 ..... H.R. 318
Child Welfare Block Grant Act ..... Exec. Comm. 4119
Church Audit Procedures Act of 1982 ..... H.R. 7128
Coal Excise Tax Payment Reform Act of 1981 ..... H.R. 5086
Coal Incentives Act of 1981 ..... H.R. 2618
Coal Utilization Incentives Act of 1981 ..... H.R. 2325
Cogeneration Tax Act of 1981 ..... H.R. 2946
Combined Welfare Administration Act ..... Exec. Comm. 4332
Commercial and Industrial Structures Rehabilitation Act ..... H.R. 3907
Commercial Business Energy Tax Credit Act ..... H.R. 4789, 4912
Commodity Tax Straddles ..... H.R. 1293, 1338
Community Home Health Services Act of 1981 ..... H.R. 2414
Community Home Health Services Act of 1982 ..... H.R. 5531
Complementary Trade Preservation Act of 1982 ..... H.R. 5616
Comprehensive AFDC Improvements Act of 1981—Part I ..... H.R. 4985
Comprehensive AFDC Improvements Act of 1981—Part II ..... H.R. 4986
Comprehensive Coal Job Compensation, Protection, and Promotion Act of 1982 ..... H.R. 7017
Comprehensive Immigration Amendments of 1981 ..... H.R. 4021
Comprehensive Medicare Reform Act of 1982 ..... H.R. 5484
Comprehensive Oil Pollution Liability and Compensation Act ..... H.R. 85
Comprehensive Savings Incentive Act of 1981 ..... H.R. 2533
Comprehensive Social Security Amendments of 1981 ..... H.R. 3393
Comprehensive Supplemental Security Income Amendments of 1981 ..... H.R. 3394
Condominium-Cooperative Conversion Tax Adjustment Act of 1981 ..... H.R. 3841
Convention on Cultural Property Implementation Act ..... H.R. 7333
Cooperative Apartment Tax Act ..... H.R. 7009
Corporate Takeover Tax Act of 1982 ..... H.R. 6295, 6725
Cost-of-Living Adjustment Act ..... H.R. 738, 1126
Credit for Older Workers Act ..... H.R. 6765
Critical Industry Reindustrialization Tax Act of 1981 ..... H.R. 3752
Critical Industry Reindustrialization Tax Act of 1982 ..... H.R. 5812
Czechoslovakian Claims Settlement Act of 1981 ..... Exec. Comm. 2625, H.R. 5125

Dairy Production Act of 1981 ..... H.R. 2401

Debt Collection Improvement Act of 1981 ..... H.R. 2543

Debt Collections Act of 1981 ..... Exec. Comm. 1421, H.R. 3741, 4613

Debt Collection Act of 1982 ..... P.L. 97-365

Deep Seabed Mineral Removal Tax Act of 1979 ..... H.R. 7225

Defense Economic Adjustment Act ..... H.R. 943, 6618

Dependent Care Amendments Act of 1981 ..... H.R. 1894

Disability Amendments of 1982 ..... H.R. 5700, 6181, 6731

Domestic Auto Incentive Tax Act of 1982 ..... H.R. 5696

Domestic Research and Development Tax Incentive Act ..... H.R. 6024

Drought Income Deferral Act of 1981 ..... H.R. 5197

Durable Medical Equipment Disclosure Amendments of 1981 ..... H.R. 4804

Economic Equity Act ..... H.R. 3117

Economic Recovery and Job Creation Act of 1981 ..... H.R. 3

Economic Recovery Tax Act of 1981 ..... H.R. 2400, 3849, 4260, 4273, P.L. 97-34

Economic Recovery Tax Reform Act of 1981 ..... H.R. 4587

Education Savings Account Act ..... H.R. 4060

Educational Opportunity and Equity Act of 1982 ..... Exec. Comm. 4217, H.R. 6701

Educational, Scientific, and Cultural Materials Importation Act of 1982 ..... Exec. Comm. 3568, H.R. 6093

Elementary and Secondary Tuition Tax Credit Act of 1981 ..... H.R. 366, 486, 1301

Emergency Home Purchase and Housing Inventory Reduction Act of 1982 ..... H.R. 6139

Emergency Home Purchase and Inventory Reduction Act of 1981 ..... H.R. 1932

Emergency Unemployment Compensation Act of 1981 ..... H.R. 143, 1591, 3571

Emergency Unemployment Compensation Act of 1982 ..... H.R. 6839

Emergency Youth Employment Tax Incentive Act ..... H.R. 5389

Employee Retirement Savings Act of 1981 ..... H.R. 2882

Employee Retirement Savings Contribution Act of 1981 ..... H.R. 2207

Employee Stock Ownership Improvements Act of 1980 ..... H.R. 1380

Employees Incentive Ownership Act of 1981 ..... H.R. 2797

Employer Withholding Protection Tax Act of 1982 ..... H.R. 6606

Energy and Emergency Assistance Amendments of 1982 ..... Exec. Comm. 4005

Energy and Emergency Assistance Block Grant Act ..... Exec. Comm. 1199, H.R. 3469

Energy Community Self-Help Act of 1982 ..... H.R. 5403

Energy Company of America Act ..... H.R. 1421

Energy Research and Development Tax Incentives Act of 1981 ..... H.R. 3927

Enhanced Oil Recovery Amendments Act of 1981 ..... H.R. 2416
Enterprise Development Act of 1981 ..... H.R. 2965
Enterprise Zone Tax Act of 1982 ..... H.R. 6009
Estate and Gift Tax Act of 1981 ..... H.R. 1097, 1453, 3458
Estate and Gift Tax Reduction Act of 1981 ..... H.R. 3758
Estate and Gift Tax Reform Act of 1981 ..... H.R. 3783
Excise Tax Payment Reform Act of 1981 ..... H.R. 4545
Exclusive Economic Zone Establishment Act ..... H.R. 7225
Expanded Ownership Act of 1981 ..... H.R. 3794
Expense-Method Depreciation Act of 1981 ..... H.R. 3500
Export Trading Company Act of 1981 ..... H.R. 1799, 2123
Fair and Equal Treatment of Members of Congresss Act of 1982 ..... H.R. 5321
Fair Deal Amendment of 1982 ..... H.R. 6080
Fair Practices in Automotive Products Act ..... H.R. 5133
Fair Tax Act of 1982 ..... H.R. 6944
Fair Trade Act ..... H.R. 7407
Fair Trade in Steel Act of 1982 ..... H.R. 6505
Fair Trade With Japan Act ..... H.R. 5614
Family Business, Ranch and Farm Protection Act of 1980 ..... H.R. 1915
Family Business, Ranch and Farm Protection Act of 1981 ..... H.R. 964, 1083
Family Enterprise Estate and Gift Equity and Reduction Act ..... H.R. 3882, 4088
Family Enterprise Estate and Gift Tax Equity Act ..... H.R. 917, 1642, 2118, 3003, 3279, 3621, 3828, 3880
Family Enterprise Preservation Act ..... H.R. 2982
Family Estate Tax Act of 1981 ..... H.R. 3156
Family Farm Estate Tax Relief Act of 1981 ..... H.R. 1819
Family Homeownership Savings Incentive Act ..... H.R. 3911
Family Opportunity Act ..... H.R. 6397
Family Protection Act ..... H.R. 311, 3955
Family Tax Cut Act of 1981 ..... H.R. 2409
Family Welfare Improvement Act ..... H.R. 3004
Farm Irrigation Property Tax Incentives Act of 1981 ..... H.R. 4402
Federal-Aid Highway Act of 1981 ..... Exec. Comm. 842, H.R. 3197
Federal-Aid Highway Reauthorization Act of 1982 ..... H.R. 7330
Federal Financing Bank Act Amendments of 1981 ..... H.R. 2566
Federal Law Enforcement Officers' Security Act of 1981 ..... H.R. 2205
Federal Public Assistance Reform Act of 1980 ..... H.R. 268

Federal Supplemental Unemployment Compensation Act of 1982 ..... H.R. 6085, 6118, 6369, 6990
Fewer-Mergers, Stronger Small Business Act of 1982 ..... H.R. 6605
First Home Financing Act of 1981 ..... H.R. 1699
First Home Ownership Act of 1981 ..... H.R. 1490
First Things First Credit Act of 1981 ..... H.R. 4562
First Year Capital Cost Recovery Act of 1981 ..... H.R. 2525, 3443
Fish Restoration Act of 1981 ..... H.R. 2250, 3325, 3717
Fish Restoration Act of 1982 ..... H.R. 6660
Flat Rate Tax Act of 1982 ..... H.R. 5513, 6352
Flat Tax Act of 1982 ..... H.R. 6741
Food and Agriculture Act of 1981 ..... H.R. 3603
Food Stamp and Commodity Distribution Amendments of 1981 ..... Exec. Comm. 1121
Food Stamp Reform Act of 1981 ..... H.R. 2368
Formaldyhyde Victims Compensation Act of 1982 ..... H.R. 6524
Freedom of Education Act ..... H.R. 3952
Freedom of Energy Investment Act ..... H.R. 359
Fresh Cantaloupe Tariff Act of 1982 ..... H.R. 5790
Full Employment Act of 1982 ..... H.R. 6126
FUTA Amendments Act of 1982 ..... H.R. 6088
Gleaning ..... H.R. 3870
Grassroots Lobbying ..... H.R. 990
Handicapped Financial Security Tax Act of 1981 ..... H.R. 1091
Health Care Expenditures Regulation Review Act ..... H.R. 457, 4295
Health Care Financing Amendments of 1981 ..... Exec. Comm. 1390, H.R. 3725
Health Care Financing Amendments of 1982 ..... Exec. Comm. 4180
Health Care Professions Personnel Amendments of 1981 ..... Exec. Comm. 1391, 3723
Health Security Act ..... H.R. 562
Health Service Act ..... H.R. 3884
Health Services Block Grant Act ..... Exec. Comm. 1045, H.R. 3224
High Technology Trade Act of 1982 ..... H.R. 5579, 6433, 6436
Higher Education Funding Act of 1977 ..... H.R. 4302
Higher Education Funding Act of 1981 (Title III) ..... H.R. 2601
Higher Education Savings Act of 1981 ..... H.R. 3523
Higher Education Tuition Tax Credit Act of 1981 ..... H.R. 487, 1302
Highway Revenue Act of 1981 (Title III) ..... Exec. Comm. 842, H.R. 3197
Highway Revenue Act of 1982 ..... H.R. 7368
Homeownership Opportunity Act of 1981 ..... H.R. 3221

Home Protection Tax Credit Act ..... H.R. 5068
Hostage Indemnification Act ..... H.R. 1584
Hostage Relief Act Amendments of 1982 ..... Exec. Comm. 4083, H.R. 7030
Housing and Automobile Industries Recovery Act of 1982 ..... H.R. 6325, 6443
Housing Equity Loan Program Act ..... H.R. 7252
Hunger and Global Security Act ..... H.R. 2793
Illegal Alien Control Act of 1981 ..... H.R. 156
Immigration Improvements Act of 1981 ..... H.R. 4162
Immigration Reform and Control Act of 1982 ..... H.R. 6514
Import Relief Improvements Act of 1981 ..... H.R. 3037
Income Maintenance Fraud and Overpayment Control Act of 1982 ..... H.R. 7445
Income Tax Simplification Act of 1981 ..... H.R. 3181
Income Tax Simplification Act of 1982 ..... H.R. 6070, 6303
Increased Savings for Spouse Retirement Act ..... H.R. 6242
Incremental Tertiary Oil Tax Exemption Act of 1981 ..... H.R. 1363
Independent Contractor Tax Act of 1982 ..... H.R. 5867
Independent Contractor Tax Classification and Compliance Act of 1982 ..... H.R. 6311
Independent Contractor Tax Status Clarification Act of 1981 ..... H.R. 4531
Independent Contractor Tax Status Clarification Act of 1982 ..... H.R. 5729
Independent Local Newspaper Act of 1981 ..... H.R. 419, 4164
Indian Tribal Governmental Tax Status Act of 1981 ..... H.R. 3760
Individual Housing Account Act ..... H.R. 5769
Individual Housing Account Act of 1981 ..... H.R. 1581, 2037, 4156, 4752
Individual Housing Act of 1981 ..... H.R. 645, 1122, 3061
Individual Housing Act of 1982 ..... H.R. 5926
Individual Investors Incentive Act of 1981 ..... H.R. 63, 1082
Individual Retirement Savings Act of 1981 ..... H.R. 2346
Individual Savings and Investment Act of 1981 ..... H.R. 3093
Individual Tax Return Equity Act of 1981 ..... H.R. 994
Inland Waterway Improvement and Cost Recovery Act of 1982 ..... Exec. Comm. 3499, H.R. 6078
Industrial Energy Security Tax Incentives Act of 1981 ..... H.R. 2640
Inland Waterway User Fee Act of 1981 ..... Exec. Comm. 917, H.R. 2962
Interest and Inflation Reduction Act ..... H.R. 312
Interest Deduction Equity Act of 1981 ..... H.R. 4007
Interest Rate Reduction Act of 1982 ..... H.R. 6512
Interest Rate Reform Act of 1981 ..... H.R. 4826
International Sales and Services Corporation Tax Act of 1982 ..... H.R. 7311

International Sales Corporation Tax Act of 1981 ..... H.R. 5179
Inventory Simplification and Reform Tax Act of 1981 ..... H.R. 2319
Investment Credit Incentive Act of 1981 ..... H.R. 3073
Investment Tax Credit Act of 1981 ..... H.R. 144
IRA Work and Savings Incentive Act of 1980 ..... H.R. 1316
Irrigation Water Conservation Tax Act of 1981 ..... H.R. 621
Irrigation Water Conservation Tax Act of 1982 ..... H.R. 5905
Japanese American and Aleut-American Relocation and Internment Community Redress Act ..... H.R. 7383
Japanese Market Expansion Act ..... H.R. 7298
Job Creation Tax Act of 1981 ..... H.R. 3726
Job Expansion and Urban Development Tax Act of 1981 ..... H.R. 390
Jobs Act of 1982 ..... H.R. 6638
Jobs Incentive Act of 1982 ..... H.R. 7043
Lamb Meat Quota Act of 1981 ..... H.R. 2889
Legislative Residence Expenses Act of 1982 ..... H.R. 5535
LIFO Inventory Simplification Tax Act of 1981 ..... H.R. 3606
Long-Range Research and Development Tax Planning Act of 1982 ..... H.R. 5332
Long-Term Savings Restoration Act ..... H.R. 4842
Luxury Tax Act of 1982 ..... H.R. 6119
Marital Status Tax Equity Act of 1981 ..... H.R. 3676
Marriage Penalty Relief Act of 1981 ..... H.R. 1320
Maternal and Child Health Block Grant ..... Exec. Comm. 3739
Maternal and Child Health Services Block Grant Act ..... H.R. 3732, 3814
Maternal and Infant Health Services Act of 1981 ..... H.R. 2507
Math and Science Education Act ..... H.R. 6774
M.D.L. 235 Settlement Discounts Tax Act of 1981 ..... H.R. 5147
Medicaid and Medicare Part B Budget Reconciliation Amendments of 1982 ..... H.R. 6877
Medicaid Financing Reform Amendments of 1981 ..... H.R. 3707
Medical Care Facilities Protection Act of 1981 ..... H.R. 2513
Medicare Deductible Rollback Act ..... H.R. 4447
Medicare Hospital Reimbursement Reform Act ..... H.R. 5084
Medicare Long-Term Care Act of 1982 ..... H.R. 6145
Medicare Mental Illness Non-Discrimination Act ..... H.R. 3527
Medicare Physician Reimbursement Reform Act of 1982 ..... H.R. 7254
Medicare Reform Act of 1981 ..... H.R. 3677
Medicare, Unemployment Compensation, and Public Assistance Amendments of 1982 H.R. 6878

Members of Congress Fairness and Equity Act of 1982 ..... H.R. 6074
Mental Health Act of 1981 ..... H.R. 2126
Merchant Vessel Tax Amendments of 1981 ..... H.R. 4236
Merger Control Act of 1981 ..... H.R. 5855
Merger Tax Act of 1982 ..... H.R. 5719
Methanol Fuel Act of 1981 ..... H.R. 1460
Military Widows and Surviving Children Social Security Benefits Restoration Act ..... H.R. 6526
Minimum Tax Amendment Act of 1981 ..... H.R. 5206
Mining Reclamation Reserve Act of 1981 ..... H.R. 4815
Miscellaneous Revenue Act of 1981 ..... H.R. 4961, 5836
Miscellaneous Revenue Act of 1982 ..... P.L. 97-362
Mortgage Interest Reduction Act of 1982 ..... H.R. 5959
Motor Vehicle Import Control Act of 1981 ..... H.R. 2049
Motor Vehicle Import Limitation Act of 1982 ..... H.R. 5667
Motor Vehicle Law Enforcement Act of 1981 ..... H.R. 2639, 4325
Motor Vehicle Tax Act of 1981 ..... H.R. 2936
Motor Vehicle Tax Repeal Act of 1981 ..... H.R. 142
Motor Vehicle Theft Prevention Act of 1981 ..... H.R. 753
Multiemployer Pension Plan Equity Act of 1982 ..... H.R. 7448
Multiemployer Retirement Income Protection Act of 1982 ..... H.R. 7233
Multimodal Transportation Improvement Act of 1981 ..... H.R. 5276
Narcotic Sentencing and Seizure Act of 1981 ..... H.R. 2213
National Catastrophic Health Insurance Program Act of 1981 ..... H.R. 3102
National Crude Oil Profit-Sharing Act of 1982 ..... H.R. 6330
National Defense Port System Act of 1982 ..... H.R. 5897
National Dividend Act of 1981 ..... H.R. 306, 5085
National Export Policy Act of 1981 ..... H.R. 3173
National Health Care Reform Act of 1981 ..... H.R. 850
National Minerals Security Act of 1981 ..... H.R. 3364
National Nursing Home Standards Act of 1982 ..... H.R. 6916
National Social Security Lottery Act ..... H.R. 7404
New Energy Source Tax Incentive Act of 1981 ..... H.R. 1404
New Jobs Act ..... H.R. 6579
Noninstitutional Acute and Long-Term Care Services for the Elderly and Disabled Act ..... H.R. 3355
North American Economic Alliance ..... H.R. 595
Obstetric Care Information Act ..... H.R. 138

11-054 O - 83 - 65

Oil Import Purchase Authority Act of 1981 ..... H.R. 563, 3487
Oil Imports Act of 1979 ..... H.R. 1179
Oil Imports Act of 1981 ..... H.R. 1851
Oil Industry Tax Reform Act of 1981 ..... H.R. 1861
Older Americans Alternative Care Act of 1981 ..... H.R. 1890
Older Americans' Tax Savings Act of 1982 ..... H.R. 5405
Older Worker Employment Incentives Act of 1981 ..... H.R. 3397
Omnibus Budget Reconciliation Act of 1981 ..... H.R. 3964, 3982, P.L. 97-35
Omnibus Congressional Compensation Reform Act of 1982 ..... H.R. 6136
Omnibus Savings Incentives Tax Act of 1981 ..... H.R. 2968, 3785
Omnibus Small Business Capital Formation Act of 1981 ..... H.R. 3761
Omnibus Tax Equity Act of 1981 ..... H.R. 3784
Omnibus Tax Reform and Industry Tax Assistance Act of 1981 ..... H.R. 81, 3050
Orphan Drug Act ..... H.R. 5238
Paperwork Reduction Act of 1981 ..... H.R. 2929
Payroll Tax Reduction Act ..... H.R. 1121
Pension Equity Act of 1982 ..... H.R. 6410
Pension Losers ..... H.R. 3632
Pension Plan Capital Formation A[illegible]1982 ..... H.R. 6421
Periodic Payment Settlement A[illegible] ..... H.R. 4356, 5470, 5732
Pollution Control Facilities T[illegible]nce[illegible]ct of 1981 ..... H.R. 1862
Privacy of Medical Information A[illegible] ..... H.R. 1059
Privacy of Public Assistance and [illegible]s Records Act of 1981 ..... H.R. 1061
Private Pension Reform A[illegible] of 1981 ..... H.R. 1641
Private School Non-Di[illegible]rimination and Due Process Act of 1982 ..... H.R. 6694
Product and Professional Design Liability Insurance Tax Equity Act of 1981 ..... H.R. 970
Productivity Incentive Act of 1982 ..... H.R. 5682
Provider Payment Review [illegible]oard Act ..... H.R. 3153
Public Assistance Amendments of 1982 ..... H.R. 5791
Public Debt Reduction Act of 1982 ..... H.R. 6234
Public Employee Retirement Income Security Act of 1981 ..... H.R. 4928
Railroad Cost Recovery and Retirement Fund Act of 1982 ..... H.R. 5979
Railroad Retirement Amendments Act of 1982 ..... H.R. 7431
Real Estate Construction and Rehabilitation Tax Incentive Act of 1981 ..... H.R. 2053
Reciprocal Agricultural Trade Act of 1982 ..... H.R. 6423
Reciprocal Trade and Investment Act of 1982 ..... H.R. 6773

Reciprocity	H.R. 5383, 5457, 5514, 5519, 5579, 5596, 5614, 5616, 5727, 5860, 6423, 6433, 6436, 6773
Refundable Investment Tax Credit Act of 1981	H.R. 1863
Rehabilitation and Historic Preservation Tax Incentives Act of 1981	H.R. 2315
Religious and Charitable Donors' Tax Justice Act of 1981	H.R. 2933
Renewable Energy Incentive Act of 1982	H.R. 7268
Research and Development Incentive Tax Act of 1981	H.R. 3288
Research and Development Tax Credit Act of 1981	H.R. 1183
Research and Development Tax Incentive Act	H.R. 6023
Research and Experimentation Equipment Donations Tax Act of 1981	H.R. 1299, 2472
Research Promotion Act	H.R. 3158
Research Revitalization Act of 1981	H.R. 1864
Research Tax Incentive Act	H.R. 3159
Residential Energy Credit Expansion Act of 1982	H.R. 5626
Residential Mortgage Investment Act of 1982	H.R. 6781, 6987
Residential Rental Housing Tax Incentive Act of 1981	H.R. 752, 1580, 3363, 4432
Responsible Revenue Act of 1981	H.R. 4677
Retirement Assistance Act of 1982	H.R. 6203
Retirement Incentive Savings Act of 1981	H.R. 2548, 4701
Retirement Income Incentives and Administrative Simplification Act of 1981	H.R. 4330, 4334
Retirement Savings Incentive Act of 1982	H.R. 6426
Retirement Security Portability Non-Discrimination Act of 1981	H.R. 3396
Revenue Act of 1981	H.R. 4262, 4323
Revenue Recovery Act of 1981	H.R. 4487
Ride-Sharing Tax Incentives Act of 1981	H.R. 2588
Rural Enterprise Zone Act of 1982	H.R. 6689
Rural Enterprise Zone Development Act of 1981	H.R. 4576
Safe Harbor Leasing Reform Act of 1982	H.R. 6510
Savings and Retirement Income Incentive Act of 1981	H.R. 1250, 3374, 3894
Savings and Thrift Act of 1981	H.R. 2923
Savings and Value Equity Act of 1981	H.R. 3395
Savings Encouragement Act of 1981	H.R. 2419
Savings Incentive Act of 1981	H.R. 1401, 2390
Scientific Research and Education Act	H.R. 6484
Scientific Research, Education, and Technical Equipment Act	H.R. 6723
Section 6166 Technical Revision Act of 1982	H.R. 6407

Self-Employed Tax Status Clarification Act of 1981 ..... H.R. 4971
Senior Citizens Health Insurance Standards Act of 1981 ..... H.R. 552
Senior Citizens Housing Act of 1982 ..... H.R. 5740
Service Industries Commerce Development Act of 1982 ..... H.R. 5519
Service Industries Development Act ..... H.R. 3848, 5690
Service Liability Partial Self-Insurance Act of 1981 ..... H.R. 248
Short-Time Compensation Act of 1981 ..... H.R. 3005
Short-Time Compensation Act of 1982 ..... H.R. 5904
Small Business Access to Trade Remedies Act of 1982 ..... H.R. 6664
Small Business and Family Farm Preservation Act of 1981 ..... H.R. 568
Small Business Capital Formation Act of 1981 ..... H.R. 1377
Small Business Capital Incentive Act of 1981 ..... H.R. 1088
Small Business Direct Expensing Act of 1981 ..... H.R. 2248
Small Business Earnings Retention Act of 1981 ..... H.R. 423
Small Business Free Enterprise Act ..... H.R. 6053
Small Business Innovation Act of 1981 ..... H.R. 11
Small Business Investment Act of 1981 ..... H.R. 3682
Small Business Investment Incentive Act ..... H.R. 6698
Small Business Investment Incentives Act of 1981 ..... H.R. 5078
Small Business Paperwork Reduction and Penalty Equalization Amendments Act ..... H.R. 613
Small Business Recovery Act of 1982 ..... H.R. 7290
Small Business Regulatory Relief Tax Act of 1982 ..... H.R. 6429
Small Business Tax Act of 1981 ..... H.R. 2949, 3767
Small Business Tax Incentives Act of 1981 ..... H.R. 3202
Small Business Tax Reduction Act of 1981 ..... H.R. 3157
Small Business Tax Relief Act of 1981 ..... H.R. 1600, 3930
Small Issue Industrial Development Bond Reform Act of 1982 ..... H.R. 6693, 6777
Small Savers Act of 1981 ..... H.R. 608, 609, 610
Small Savers and Small Investors Tax Amendments of 1981 ..... H.R. 3410, 3864
Small Savers Interest Exclusion Act of 1981 ..... H.R. 2581
Social Security Administration Act ..... H.R. 3847, 4310
Social Security Alien and Foreign Resident Limitations Act of 1981 ..... H.R. 4449, 4561, 4634, 5400
Social Security Alien Limitation Act of 1981 ..... H.R. 4753
Social Security Amendments of 1981 ..... Exec. Comm. 1066, H.R. 1266, 3207, 3457
Social Security Benefit Restoration Act of 1982 ..... H.R. 5422, 5436, 5957
Social Security Benefit Termination Reform Act of 1982 ..... H.R. 7194

Social Security Disability Benefit Protection Act of 1982 ..... H.R. 7035
Social Security Disability Benefits Act of 1982 ..... H.R. 6837, 6888, 7133
Social Security Disability Benefits Equity Act of 1982 ..... H.R. 7136
Social Security Fairness Act of 1981 ..... H.R. 4103
Social Security Miscellaneous and Technical Improvements Act of 1982 ..... H.R. 7326, 7457
Social Security Modernization Act ..... H.R. 1513
Social Security Payroll Credit Act of 1981 ..... H.R. 1809
Social Security Refinancing Act ..... H.R. 150
Social Security Refinancing Amendments of 1981 ..... H.R. 479, 1605, 2386
Social Security Reform Act of 1982 ..... H.R. 5613
Social Security Reform Act of 1983 ..... H.R. 7452
Social Security Rights Act ..... H.R. 4775
Social Security Savings Bond Act of 1981 ..... H.R. 4888
Social Security Trust Fund Protection Act of 1982 ..... H.R. 5969, 6320
Social Security Trust Funds Improvement Act of 1982 ..... H.R. 5987
Social Service Amendments of 1981 ..... H.R. 659
Social Services Block Grant Act ..... Exec. Comm. 1234, H.R. 3483
Social Welfare Amendments of 1981 ..... Exec. Comm. 292, 1285, H.R. 3468
Social Welfare Amendments of 1982 ..... Exec. Comm. 4233
Soil and Water Conservation Incentives Act of 1981 ..... H.R. 2515
Soil and Water Conservation Incentives Act of 1982 ..... H.R. 7209
Specialty Steel Fair Trade Act of 1982 ..... H.R. 7363
Steel Recovery Act of 1982 ..... H.R. 6212
Straddles ..... H.R. 1293, 1338
Subchapter S Revision Act of 1982 ..... H.R. 6055, P.L. 97-354
Targeted Area Revitalization Act ..... H.R. 2950
Tax Accountability for Congress Act ..... H.R. 5592, 6199
Tax Averaging Equity Act ..... H.R. 2217, 5234
Tax Compliance Act of 1982 ..... H.R. 6300
Tax Credit for Older American Workers Act of 1982 ..... H.R. 7393
Tax Credit for the Care of the Elderly Act of 1981 ..... H.R. 2361
Tax Credit for the Elderly Improvement Amendments of 1981 ..... H.R. 2630, 4197
Tax Equalization Act of 1982 ..... H.R. 6378
Tax Equity Act of 1982 ..... H.R. 6257
Tax Equity and Fiscal Responsibility Act of 1982 ..... P.L. 97-248
Tax Expenditure Reduction Act of 1981 ..... H.R. 3525
Tax Incentive Act of 1981 ..... H.R. 4242

Tax Rate Equity Act of 1982 ..... H.R. 6111
Tax Rate Reduction Act of 1981 ..... H.R. 3282
Tax Rate Reduction and Indexing Act of 1981 ..... H.R. 1101
Tax Reduction Act of 1981 ..... H.R. 1186, 2383, 2385, 2432, 2648, 3062
Tax Reduction and Reform Act of 1981 ..... H.R. 4269, 4504
Tax Reduction-Job Creation Act ..... H.R. 204
Tax Reform Act for Non-Profit Organizations ..... H.R. 990
Tax Reform Act of 1981 ..... H.R. 1935
Tax Simplification Act ..... H.R. 4821
Tax Treatment of Americans Abroad Act ..... H.R. 2014
Tax Treatment of Partnership Items Act of 1982 ..... H.R. 6395
Taxpayer Compliance Improvement Act of 1982 ..... H.R. 5829
Taxpayer Protection Act of 1981 ..... H.R. 4093, 4931, 5445
Taxpayer Protection and Reimbursement Act ..... H.R. 3262
Taxpayer Protection From Congressional Benefit Abuse Act ..... H.R. 5500
Taxpayers Bill of Rights Act ..... H.R. 464, 1244, 2389, 3540, 4092
Taxpayer's Court Costs and Fees Act of 1981 ..... H.R. 4857
Technical Corrections Act of 1982 ..... H.R. 6056
Technology Education Act of 1982 ..... H.R. 5573
Terminated Employee Pension Restoration Act of 1981 ..... H.R. 3632
Theatrical Production Investment Tax Credit Act of 1981 ..... H.R. 3890
Thrift Partnership Tax Act of 1981 ..... H.R. 5233
Tobacco Deregulation Act of 1981 ..... H.R. 3998, 4520
Trade Act Amendments of 1981 ..... Exec. Comm. 962, H.R. 2922
Trade Act Amendments of 1981 for Firms and Industries ..... Exec. Comm. 1400
Trade Adjustment Assistance Amendments Act of 1981 ..... H.R. 3605
Trade and Investment Equity Act of 1982 ..... H.R. 5596
Trade in Services Act of 1982 ..... H.R. 5383
Transfer Tax Reform Act of 1981 ..... H.R. 3803
Transportation Users Equity Act of 1981 ..... H.R. 2384
Truth in Budgeting Act of 1982 ..... H.R. 5925
Truth in Merger Economics Act ..... H.R. 6604
Truth in Taxation Act ..... H.R. 5187
Truth in Taxes Act ..... H.R. 3336
Tuition Relief Act of 1981 ..... H.R. 1443
Tuition Tax Credit Act of 1981 ..... H.R. 380

Tuition Tax Relief Act of 1981 ..... H.R. 89, 90, 1323, 2899, 3665, 3860, 5221, 5796

Two-Way Street Act ..... H.R. 5050

Unemployed Workers Job Opportunity Tax Credit Act of 1982 ..... H.R. 6305

Unemployment Compensation Amendments of 1981 ..... H.R. 2880

Unemployment Compensation Financing Act of 1982 ..... H.R. 6633

Unemployment Compensation Reinsurance Act of 1981 ..... H.R. 151

Unfair Foreign Competition Act of 1982 ..... H.R. 6299

United States-Flag Ship Fair Competition Tax Act of 1981 ..... H.R. 3786

United States Olympic Development Fund Checkoff Act of 1981 ..... H.R. 4454

Urban Growth Act of 1981 ..... H.R. 4972

Urban Jobs and Enterprise Zone Act of 1981 ..... H.R. 1104, 3824

Veterans' Organizations Tax Reform Act ..... H.R. 6483

Victims of Crime Compensation Act of 1982 ..... H.R. 6448

Victims of Handgun Crimes Compensation Tax Act of 1981 ..... H.R. 4173

Voluntary Medicare Option Act ..... H.R. 4666

Volunteer Fire Department and Rescue Squad Act of 1981 ..... H.R. 4248

Welfare and Medicaid Fiscal Assistance Program Act of 1981 ..... H.R. 136

Welfare Improvement Act of 1981 ..... H.R. 2429

Working Family Tax Reduction Act ..... H.R. 2474

World Peace Tax Fund ..... H.R. 4897

Young Families Home Ownership Act of 1979 ..... H.R. 1728

Young Families Home Ownership Opportunity Act of 1981 ..... H.R. 110

SUBJECT INDEX

A

Arts and humanities, taxpayer to make contributions to, through tax checkoff, to provide. H.R. 1042, 3347, 4299.

B

Bonds:
- Advertising of U.S. savings bonds, places limitation on. H.R. 4571.
- Coupon stripping, certain purchases treated as bonds issued at discount. P.L. 97-248 (H.R. 4961).
- Eliminate limitation on the amount of Treasury bonds issued, paying interest in excess of 4¼ percent, for better management of the public debt. Exec. Comm. 2900.
- Flexible investment yield on U.S. savings bonds for better management of the public debt, to authorize. Exec. Comm. 2899, H.R. 6595, P.L. 97-248 (H.R. 4961).
- Increase investment yield on U.S. savings bonds to a level competitive with comparable investments. H.R. 4571, 4853.
- Increase investment yield on U.S. savings bonds to a level competitive with 52-week Treasury bills. H.R. 5480.
- Increase limitation on the amount of Treasury bonds issued, paying interest in excess of 4¼ percent, for better management of the public debt, from $70 billion to $100 billion. H.R. 6595.
- Increase limitation on the amount of Treasury bonds issued, paying interest in excess of 4¼ percent, for better management of the public debt, from $70 to $110 billion. P.L. 97-248 (H.R. 4961).
- Interest paid to be adjusted to cost-of-living. H.R. 1126.
- Interest rate on savings bonds purchased by those 65 or over to be paid at a rate of interest 2 percent higher than the rate of inflation. H.R. 587.
- Original issue discounts on corporate bonds, allowed as deduction for issuer. P.L. 97-248 (H.R. 4961).
- Registered form, require additional Treasury bonds to be issued in. P.L. 97-248 (H.R. 4961).
- Second Liberty Bond Act:
  - Authorizes Secretary of the Treasury to issue bonds which may be redeemed for gold. H.R. 5101.
  - Authorizes Secretary of the Treasury to issue constant dollar debt obligations. H.R. 4842.
  - Inflation adjustment, to allow. H.R. 4972.
- Series E and EE:
  - Amounts received upon redemption of, held for at least 10 years by taxpayer 65 or over, to exclude. H.R. 886.
  - Interest on, received by individual 65 and over, to exclude. H.R. 1258.
  - Purchasing powers and interest is less than purchaser's power of original principal, exclusion of interest. H.R. 1278.
  - Require obligations of the United States to be registered. H.R. 6300.

Budget:
- 2 percent of the budget to be applied to the retirement of the public debt. H.R. 1000.
- Expressing the sense of the Congress with the respect to balancing the Federal budget. H.Con.Res. 30, H.J.Res. 320.
- Federal Financing Bank receipts and disbursements to be included in Federal budget, to require. H.R. 2566, 5925.
- Receipts and disbursements of the social security trust funds, not to be included in the budget of the U.S. Government. H.Res. 466, H.J. Res. 499, H.R. 4157, 4773, 6163, 6320.

Budget:—Continued
- Requesting the President to submit to Congress his recommendations for reducing fiscal year 1982 estimated tax expenditures by 12 percent. H.Res. 262.

C

Capital construction fund for fishing facilities, to establish. H.R. 3668.
Capital Cost Recovery Act of 1979. H.R. 154, 242, 480, 969, 1036, 1053, 1090.
Capital cost recovery for new plant equipment. H.R. 204.
Commission on Congressional Pay and Benefits Review, to establish. H.R. 5945.
Commission on Federal Tax Laws, to establish. H.R. 3162.
Commission on National Lottery, to establish as a means of financing old age, survivors, and disability insurance program. H.R. 7404.
Commission on North American Economic Alliance, to establish. H.R. 595.

D

Debt, public:
- Budget surplus to be applied to balancing the national debt. H.J. Res. 320.
- Eliminate limitation on the amount of Treasury bonds issued paying interest in excess of 4¼ percent, for better management of the public debt. Exec. Comm. 2900.
- Establishment of a trust fund to reduce the public debt, to be financed from windfall profits tax on domestic crude oil production. H.R. 884.
- Expressing the sense of Congress that every effort be made to reduce the debt by ending excessive spending. H.Con.Res. 326.
- Flexible investment yield on U.S. savings bonds for better management of the public debt, to authorize. Exec. Comm. 2899. H.R. 6595.
- Gradual elimination of the public debt, to allow. H.R. 6488.
- Increase in public debt during any fiscal year if, during the previous fiscal year, outlays exceeded receipts, to prohibit. H.R. 6614.
- Individuals to designate $1 for reducing the public debt of the United States. H.R. 803, 6573.
- Individuals to designate up to $10 for reducing the public debt of the United States. H.R. 957.
- Permanent limitation of the public debt. H.R. 312, 1000.
- Reduce by price for which item is sold, by imposing a manufacturers excise tax of 5 percent. H.R. 6234.
- Temporary increase of $585 billion through Sept. 30, 1981. H.R. 1553, P.L. 97-2.
- Temporary increase of $599.8 billion through Sept. 30, 1981. H.J. Res. 266, P.L. 97-48.
- Temporary increase of $679.8 billion through Sept. 30, 1982. H.J. Res. 265, P.L. 97-49.
- Temporary increase of $726.9 billion through Aug. 12, 1982. H.R. 6550, 6595.
- Temporary increase of $743.1 billion through Sept. 30, 1982. H.J.Res. 519, P.L. 97-204.
- Temporary increase of $890.2 billion through Sept. 30, 1983. H.J.Res. 520.
- Trust fund to reduce the public debt financed from a general manufacturers excise tax. H.R. 6234.
- Trust fund to reduce the public debt to be financed from windfall profit tax on domestic oil production. H.R. 1222.

E

Employment taxes:
- Agricultural labor, with respect to treatment of, for purposes of the Federal unemployment tax. H.R. 6082.
- Eliminates the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits. H.R. 422, 531, 1112, 1195, 1429, 1885, 1902, 1970, 2808, 3486.
- Employee and employer taxes for employees of qualified small business, to eliminate. H.R. 6053.
- Employees of nonprofit organizations, provide Secretary of Health and Human Services with information necessary to evaluate problems caused by terminations. H.R. 6356.
- Employee status, licensed real estate agents and direct sellers, standards for determining, to clarify. P.L. 97-248 (H.R. 4961).
- Employee status, standards for determining, to clarify. H.R. 4531, 4971, 5729, 5867, 6311, P.L. 97-248 (H.R. 4961).
- Independent contractor status, licensed real estate agents and direct sellers, standards for determining, to clarify. P.L. 97-248 (H.R. 4961).
- Independent contractor status, standards for determining, to clarify. H.R. 4531, 4971, 5729, 5867, 6311, P.L. 97-248 (H.R. 4961).
- Individual, fully insured, age 65, may elect to institute a moratorium on old-age insurance benefits, employee taxes and employer taxes, in order to continue working until he chooses to retire. H.R. 5886.
- Meals, furnished by employer to employee, which are excluded from income, shall not be subject to employment taxes. H.R. 3055.
- Moratorium on modifications in treatment of workers as employees, to extend until Congress enacts legislation concerning the classification of workers. P.L. 97-248 (H.R. 4961).
- Reclassification of workers, employer liability for employment taxes, to modify. P.L. 97-248 (H.R. 4961).
- Refund or credit of employee share of certain excess social security taxes. H.R. 1600.
- Repayment of unemployment compensation benefits in Public Law 96-608, make applicable to years ending after Apr. 1, 1975. H.R. 2395
- Standards for determining status of individuals for employment tax, to clarify. H.R. 4531, 4971, 5729, 5867, 6311.
- Waiver of exemption from social security taxes not applicable in certain cases, to provide. H.R. 4871.

Estate tax:
- Armed Forces member who was listed in a missing status, extends present law to Dec. 31, 1982. Exec. Comm. 3224, H.R. 6893.
- Carryover basis, restoration of, to provide. H.R. 6257.
- Disclaimer, if ineffective under State law and property transferred to person who would have received it otherwise, to allow. H.R. 917, 1642, 2118, 3003, 3279, 3621, 3682, 3761, 3783, 3803, 3880, 3882, 4088, 4242, 4260, 4273, P.L. 97-34.
- Extension of time for payment where estate consists largely of interest in closely held business. H.R. 917, 1377, 1642, 2118, 3003, 3279, 3458, 3621, 3682, 3761, 4088, 4242, 4260, 4273. P.L. 97-34.
- Extension of time for payment of estate tax on certain real property. H.R. 6465.
- Generation skipping transfers, to exclude certain arrangements from. H.R. 2165.
- Generation skipping transfers, to extend generation rules for 1 year. P.L. 97-34 (H.R. 4242).
- Generation skiping transfers, to phase out. H.R. 4238.
- Generation skipping transfers, to repeal. H.R. 304, 622, 1304, 2312, 2396, 3256, 3622, 4224, 5615.
- Gift of split interest to charity, allows an additional year for governing instruments to meet requirements for. H.R. 3382.
- Gift of split interest to charity, allow additional 3 years for governing instruments to meet requirements for. H.R. 5017.
- Gross estate:
  - Deduction from:
    - Amounts contributed to certain cemetery companies, deduction for, to provide. H.R. 2307, 2308.
    - Farm or closely held business bequests, certain, deduction for, to allow. H.R. 2982
- Estate tax:—Continued
  - Gross estate:—Continued
    - Deduction from:—Continued
      - Interest on installment payments, to allow in advance of payment. H.R. 6407.
      - Organs, qualified, for use as transplants, deduction for, to provide. H.R. 3774.
      - $250,000 estate tax deduction for property passing to a disabled child of the decedent. H.R. 3709.
    - Exclusion from:
      - Annuities, $500,000 limitation on estate tax exclusion. H.R. 6257.
      - Farm property, qualified, a portion of the value of, to exclude. H.R. 964, 1083, 1819, 1915.
      - Farm property, 50 percent value of, having no degradation of agricultural productivity in 5-years preceding death. H.R. 6959.
      - Life insurance proceeds, to exclude. H.R. 3257.
      - Orphan's exclusion, to repeal. H.R. 4273, P.L. 97-34 (H.R. 4242).
      - Retirement savings, limit to $500,000. H.R. 6410.
    - Inclusion in:
      - Current beneficial interest in estate of surviving spouse, to include. H.R. 3882, 4088.
      - Transfers made within 3 years of decedent's death, tax treatment of. H.R. 917, 1642, 2118, 3003, 3279, 3621, 3682, 3761, 3783, 3803, 3880, 3882, 4088.
  - Independent local newspaper, advance estate tax payment trust, to permit creation of. H.R. 419, 4164.
  - Installment payments, judicial review of IRS determinations regarding, to allow. H.R. 6407.
  - Installment payments, to allow disposal of certain business interests without causing acceleration. H.R. 6407.
  - Installment payments, to expand types of interests in partnerships and corporations which are eligible. H.R. 6407.
  - Interest on extended payments, to reduce. H.R. 3117.
  - Interest on extended payments, to revise. H.R. 6407.
  - Interest rate on certain deferred payments of estate tax and recapture taxes, to limit. H.R. 5217.
  - Interspousal transfer:
    - Marital deduction, limitation on, to remove. H.R. 917, 1453, 1642, 1687, 2084, 2118, 2648, 3003, 3279, 3458, 3621, 3682, 3687, 3761, 3783, 3828, 3849, 3880, 3882, 3891, 4088, 4242, 4260, 4262, 4269, 4323, P.L. 97-34.
    - Marital deduction, cost-of-living adjustments, to provide. H.R. 3336.
    - Unlimited marital deduction and terminable interest rules of the Economic Recovery Tax Act of 1981, to amend to allow an election of, for decedents dying after Aug. 12, 1981, and before Jan. 1, 1982. H.R. 6079.
  - Payment of estate tax by ESOP, to allow. H.R. 3794.
  - Phaseout of estate and gift taxes by 1983. H.R. 2174.
  - Rates:
    - Flat rate of 14 percent, to impose. H.R. 4821.
    - Inflation adjustment on valuation of property, to provide. H.R. 1000, 3003, 3279, 3336, 3682, 3882, 3930, 4088.
    - Reduction in maximum rate of tax to 50 percent. H.R. 4242, 4260, 4273, P.L. 97-34.
    - To reduce. H.R. 3758.
  - Repeal estate and gift tax. H.R. 304, 1304, 2396, 3256, 3489, 3622.
  - Small business property, qualified, exclusion for. H.R. 3202.
  - Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
  - Transfer of employer securities to an ESOP, to allow. H.R. 3794.
  - Transitional rules for tax treatment of disclaimers of property interests created by transfers before Nov. 15, 1958, to provide. H.R. 2583.
  - Trust fund, established by a taxpayer to provide care for an incompetent child, to exempt. H.R. 2298.
  - Trust fund established by a taxpayer to provide care for mentally incompetent relatives, to exempt. H.R. 1758.

Estate tax:—Continued
- Unified credit against tax:
  - $60,000, increase to. H.R. 3758.
  - $75,000, increase to. H.R. 3156.
  - $103,500, increase to. H.R. 3882, 4088.
  - $104,800, phased in where portion of estate is qualifying farm or closely held business. H.R. 4269, 4323, 4504.
  - $124,750, increase to, phased in. H.R. 3003, 3279.
  - $155,800, increase to. H.R. 568, 917, 961, 1097, 1339, 1453, 1642, 2118, 2648, 3621, 3783, 3803, 3828, 3880.
  - $192,800, increase to. H.R. 3117, 3761, 3849.
  - $192,800, increase to, phased in. H.R. 4242, 4260, 4273, P.L. 97-34.
  - $500,000, increase to. H.R. 3458.
  - Cost-of-living adjustments, to provide. H.R. 3336.
  - Gifts made during 1976 which are includable in gross estate of decedent, unified credit not reduced. H.R. 124.
  - Repeal unified credit provision of Economic Recovery Tax Act of 1981. H.R. 6257.
  - To repeal. H.R. 3682, 3930.
- Valuation of property:
  - Closely held business interests, special valuation for. H.R. 3882, 4088.
  - Cost-of-living adjustments, to provide. H.R. 3336.
  - Election of executor to value certain items created by the taxpayer. H.R. 4699.
  - Election to use alternate valuation date may be made on a return that is filed late. H.R. 2489.
  - Estates required to file returns before July 13, 1978, to elect the valuation of certain farm property under sec. 2032 A of the code within 90 days after final regulations are adopted, to allow. H.R. 2183.
  - Family farms, small business, etc., value deduction increased to $1 million. H.R. 1340, 4242, 4260, 4273.
  - Farms and other business real property, expands definition of qualified real property. H.R. 3117, 3682, 3761, 3880, 3882, 4088.
  - Items which would not have been capital gain, had they been sold by the decedent at their fair market value, to disregard. H.R. 445, 2835.
  - Rental of family farm and business real property under sec. 2032A of the code, relating to treatment of. H.R. 2567, 2783, 2906.
  - Special farm, etc., valuation and real property, definition of family member for purpose of, in section 421 of the Economic Recovery Tax Act, amends definition of. H.R. 6476.
  - Special farm, etc., valuation of, applicable to certain property acquired as a result of involuntary conversion occurring within 5 years of decedents death. H.R. 3427.
  - Special farm, etc., valuation provisions made applicable for estate and gift tax. H.R. 917, 1642, 2118, 3003, 3279, 3621, 3783, 3891.
  - Special farm, etc, valuation provisions of the Economic Recovery Tax Act of 1981, permitting election, to make retroactive. H.R. 5342, 5749.
  - Special farm, etc., valuation to increase reduction (to $750,000) and to make technical changes. P.L. 97-34 (H.R. 4242).
  - Special farm valuation, to extend benefits of, for estate tax purposes. H.R. 1315, 3783, 3803, 3880, 3882.
  - $84,000, reduce to. H.R. 4821.
  - $100,000, increase to, where over half of estate is qualifying farm or closely held business. H.R. 4262.
- World Peace Tax Fund, contributions or alternatives to tax, to provide. H.R. 4897.

Excise tax:
- Airport and airway use tax:
  - Aviation fuel and air transportation, taxes on, to increase. Exec. Comm. 916, H.R. 2930, 4800.
  - Increase and modify generally. P.L. 97-248 (H.R. 4961).
- Coal, temporary user fee of 50 cents per ton on underground coal, 75 cents per ton on surface coal, to be deposited in the Black Lung Trust Fund. H.R. 3964.

Excise tax:—Continued
- Coal, temporary user fee is increased from 50 cents to $1 per ton on underground coal, from 25 cents to 50 cents per ton on surface coal, to be deposited in the Black Lung Disability Trust Fund. H.R. 5159, P.L. 97-119.
- Coal, 3 percent of price per ton sold by producer from underground mines; 1 percent of price per ton sold by producer from surface mines. H.R. 4387.
- Coal, to provide uniform periods for returns and payments of excise tax on. H.R. 5086.
- Crude oil, 30 percent of the removal price, to impose; 25 percent of these taxes to be deposited in the Energy and Economic Development Trust Fund. H.R. 6330.
- Deep seabed minerals, to expand taxation of. H.R. 7225.
- Distilled spirits, wines, and beer:
  - Alcohol, increase tax by 10 percent. H.R. 4323.
  - Alcohol, special tax for the Medicare Part C Trust Fund, to impose. H.R. 3827.
  - Beer, imported, to allow transfer from customs warehouses to a domestic brewery, without payment of tax. H.R. 1808.
  - Cost-of-living adjustments, to provide. H.R. 3336.
  - Increase tax on distilled spirits by $6 and transfer funds to the Federal Hospital Insurance Trust Fund. H.R. 5768.
  - Rum, imported into the United States, payment of excise taxes collected on, to go into the treasuries of Puerto Rico and the Virgin Islands. H.R. 5900, 7397.
- Environmental:
  - Chemical tax:
    - Chromium and chromite used in production of ferrochrome, to exempt. H.R. 4796.
    - Petrochemical feedstocks, and specified inorganic substances, to impose. H.R. 85.
  - Petroleum tax:
    - 1.3 cents a barrel on domestic crude oil and on petroleum products entering into U.S. H.R. 85.
    - Libyan crude oil and refined petroleum products, to impose a tax of $10 a barrel, to be put into a Strategic Petroleum Reserve Trust Fund. H.R. 4797.
- Firearms and ammunition:
  - Bullets capable of penetrating body armor, to tax as firearms. H.R. 5803.
  - Component parts of firearms ammunition, to exempt from. H.R. 3429.
  - Handguns, establish a Crime Victims Compensation Trust Fund from excise taxes collected on. H.R. 6115, 6448.
  - Handguns, increase excise tax from 10 percent to 40 percent, and establish a Victims of Handgun Crimes Trust Fund. H.R. 4173.
  - Manufacturers of certain firearms, to exempt. H.R. 4386, 4663, 7050.
  - Small manufacturers and producers of firearms, to exempt. H.R. 3845.
- Fuels:
  - Aviation fuels (other than gasoline), noncommercial, impose tax of 14 cents per gallon after Aug. 31, 1982. P.L. 97-248 (H.R. 4961).
  - Aviation gasoline, noncommercial, impose tax of 12 cents per gallon after Aug. 31, 1982. P.L. 97-248 (H.R. 4961).
  - Buses, intercity, local, and school, quarterly refund, to permit. H.R. 3682.
  - Buses, intercity, local, and school, tax free sale of fuel for use in, to permit. H.R. 1715.
  - Cost-of-living adjustments, to provide. H.R. 3336.
  - Fuel used in highway vehicles, additional 10 cent tax, to impose. H.R. 7319.
  - Gasoline, diesel fuel and special motor fuels, increase from 4 cents to 9 cents per gallon. H.R. 7330, 7368, P.L. 97-424 (H.R. 6211).
  - Gasoline, cost-of-living adjustments, to provide. H.R. 3336.
  - Gasoline, increase 1 cent per gallon. H.R. 7419.
  - Railroad transportation of freight, tax on fuel used, to impose; proceeds from this tax to be used to finance any deficit occurring in the Railroad Retirement Fund. H.R. 5979.

Excise tax:—Continued
- Fuels:—Continued
  - Repeal excise tax on stills and condensers used for production of alcohol used for fuel. H.R.1507.
  - Taxicabs, refund of taxes paid on sale of fuel used in taxicabs, make permanent. H.R. 5166.
  - Taxicabs, to exempt. H.R. 5166.
  - Volunteer firefighting and rescue organizations, gasoline, diesel fuel, to exempt. H.R. 240, 432, 454, 2095, 4301.
- General:
  - General manufacturers excise tax of 5 percent of price for which item is sold, to be deposited in the Public Debt Retirement Trust Fund. H.R. 6234.
  - Uniform period for returns and payments of excise taxes, to provide. H.R. 4545.
- Highway use tax:
  - Extend excise taxes allocated to Highway Trust Fund for 1-year. H.R. 7092.
  - Extend excise taxes allocated to Highway Trust Fund for 4 years, to Oct. 1, 1988. H.R. 7368, P.L. 97-424 (H.R. 6211).
  - Extend excise taxes allocated to Highway Trust Fund to Oct. 1, 1990. H.R. 7330.
  - Extend excise taxes allocated to Highway Trust Fund for 5 years, until Oct. 1, 1989. Exec. Comm. 842, H.R. 3197.
  - Farm vehicles, certain, to exempt from. H.R. 431.
  - Trucks, heavy, used for farming, to exempt. H.R. 1427, 1762.
  - Trucks used for hauling farm and forest products, to exempt. H.R. 1426.
- Hotels and motels:
  - Hotel rooms, 15 percent as exceeds $100, to impose. H.R. 6119.
- Jewelry and related items:
  - Jewelry, 15 percent as exceeds $100, to impose. H.R. 6119.
- Lubricating oil:
  - To repeal. H.R. 7330, 7368, P.L. 97-424 (H.R. 6211).
- Meals:
  - Meals, 15 percent as exceeds $25, to impose. H.R. 6119.
- Miscellaneous:
  - Acquisition of business entities, 15 percent excise tax, to impose. H.R. 5719.
- Pension plan contributions, unpaid minimum benefit, excise tax on, to impose. H.R. 3396.
- Private foundations:
  - Bank holding company assets, valuation of, for purposes of determining amount certain private foundations are required to distribute, with respect to. H.R. 1391.
  - Distributable amount, revision of. H.R. 1364.
  - Excess business holdings, Federal tax on, not applicable in certain cases. H.R. 6184, 6873.
  - Excess business holdings, with respect to application of. H.R. 6776.
  - Exclusion of capital gain income from excise tax on investment income. H.R. 1387.
  - Failure to distribute income, to revise. H.R. 1387.
  - Farmland owned by, special use valuation allowable for determining minimum investment return. H.R. 6379.
  - First-tier taxes, abatement of, in certain cases. H.R. 1387.
  - Independent local newspapers, exempt holdings in, from excess business holdings in private foundations. H.R. 6213.
  - Members of family, redefines. H.R. 1387.
  - Removes certain small grants from expenditure responsibility requirement. H.R. 1387.
  - Trusts, certain, not treated as private foundation, to provide. H.R. 4547.
- Sporting goods:
  - "Artificial bait", provide a definition of the term. H.R. 617.
  - Deferral, limited, of excise payment of manufacturers of fishing rods, creels, etc., to allow. H.R. 2402.
  - Manufacturers of certain sporting goods, to exempt. H.R. 4386, 4663, 7050.
  - Recreational boat and boating equipment, 3 percent excise tax on selling price. H.R. 2250, 3325.
  - Recreational boats, 15 percent as exceeds $5,000, to impose. H.R. 6119.

Excise tax:—Continued
- Sporting goods:—Continued
  - Sport fishing equipment and certain recreational boats and boating equipment, 10 percent excise tax on item at selling price. H.R. 2250, 3325, 3717, 6660.
- Telephone:
  - Extend present 1 percent rate for 1983-84. P.L. 97-34 (H.R. 4242).
  - Facilities designed for the deaf and hearing impaired, to exempt. H.R. 3529.
  - Increase rate to 3 percent for calendar years 1983-85 and terminate the tax after 1985. P.L. 97-248 (H.R. 4961).
- Tobacco:
  - Cigarettes, double tax after Dec. 31, 1982, until Oct. 1, 1985. P.L. 97-248 (H.R. 4961).
  - Cigarettes, increase tax on and transfer funds to the Federal Hospital Insurance Trust Fund. H.R. 5333, 5347.
  - Cigarettes, increase tax to 28 cents per pack and provide an inflation adjustment for such rate. H.R. 5629.
  - Cigars, cigarettes, and cigarette papers and tubes, special tax for the Medicare Part C Trust Fund, to impose. H.R. 3827.
  - Cigars, cigarettes, increase tax according to size. H.R. 3998, 4520.
  - Cigars, large, modify base on which tax is imposed and phase in a reduction in tax rate. H.R. 2256, 5763.
  - Cost-of-living adjustments, to provide. H.R. 3336.
  - Repeal increase on cigarettes enacted in P.L. 97-248 (Tax Equity and Fiscal Responsibility Act of 1982). H.R. 7184, 7274.
  - Tobacco, increase tax by 10 percent. H.R. 4323.
- Transportation of persons by air:
  - 5 percent ticket tax beginning after Dec. 31, 1981, and before Jan. 1, 1984. H.R. 4800.
  - 6½ percent ticket tax beginning after June 30, 1981, to impose. Exec. Comm. 916, H.R. 2930.
  - 8 percent ticket tax beginning after Aug. 31, 1982, to impose. P.L. 97-248 (H.R. 4961).
  - 15 percent as exceeds coach fare amount, to impose. H.R. 6119.
  - Exemption from tax for certain helicopters, to provide. P.L. 97-248 (H.R. 4961).
  - International departure tax of $3 imposed after Aug. 31, 1982. P.L. 97-248 (H.R. 4961).
- Transportation of property by air:
  - 5 percent tax beginning after June 30, 1981, to impose. Exec. Comm. 916. H.R. 2930.
  - 5 percent tax beginning after Dec. 31, 1981, and before Jan. 1, 1984. H.R. 4800.
  - 5 percent tax beginning after Aug. 31, 1982, to impose. P.L. 97-248 (H.R. 4961).
- Transportation related:
  - Automobile, 15 percent as exceeds $15,000, to impose. H.R. 6119.
  - Buses, certain, additional refunds relating to the repeal of, to allow. H.R. 4408, 4961, 5836, P.L. 97-248 (H.R. 4961).
  - Fire or rescue vehicles or chasis, for conversion into fire or rescue equipment, to exempt. H.R. 3810.
  - Light duty truck parts and accessories, to exempt. H.R. 4452.
  - Manufacturers of truck body and chasis to combine with parts or accessories without incurring additional tax by reason of the combination, to allow. H.R. 4452.
  - Service or repair parts for motor vehicles, manufacturers to purchase tax free, to allow. H.R. 4042.
  - Tires and tubes, continue tax for aircrafts. P.L. 97-248 (H.R. 4961).
  - Tires, heavy truck, 25 cents per pound, to impose. H.R. 7330, 7368, P.L. 97-424 (H.R. 6211).
  - Tires, tubes, and tread rubber, time for payment on, to adjust. H.R. 2925.
  - Tires, tubes, and tread rubber, to repeal. H.R. 7330, 7368, P.L. 97-424 (H.R. 6211).
  - Trailers and semitrailers, used primarily as railroad cars, to exempt. H.R. 4918, P.L. 97-424 (H.R. 6211).

Excise tax:—Continued
Transportation related:—Continued
Trailers, used with light-duty vehicles for farming purposes, or transporting horses and livestock, to exempt. H.R. 207.
Truck chasis and parts designed for feed, seed or fertilizer equipment, to exclude. H.R. 2134.
Truck parts and accessories, to repeal. H.R. 7368, P.L. 97-424 (H.R. 6211).
Trucks, buses, tractors and parts and accessories, to repeal. H.R. 142.
Trucks, buses, tractors, etc., to modify excise tax on. H.R. 2936.
Trucks, heavy, increase in annual use tax. H.R. 7330, 7368, P.L. 97-424 (H.R. 6211).
Trucks, heavy, and trailers sold at retail, increase manufacturers excise tax to 12 percent. H.R. 7330, 7368, P.L. 97-424 (H.R. 6211).
Trucks, heavy, increase in threshold weight. H.R. 7330, 7368, P.L. 97-424 (H.R. 6211).
Wind deflectors designed for mounting on front of a truck or cargo container, to exempt. H.R. 2609.
Wagering tax:
Reduce to 0.25 percent on wagers authorized by State law. P.L. 97-362 (H.R. 4717).
Waterway user charges:
Deep-draft channels and harbors, Secretary of the Treasury to establish a national system of user taxes not later than 3 months after recommendation by the Deep-Draft Port Task Force. H.R. 5897.
Inland waterways, taxes imposed on fuels used in commercial transportation, to expand to Tennessee Tombigee Waterway. H.R. 4233.
Inland waterways, taxes on, to increase. Exec. Comm. 1825, H.R. 4846.
Port System Trust Fund, to be established and funded from the user fees collected from ports having deep-draft channels or harbors. H.R. 5897.
Secretary of the Army, after consultation with the Secretary of Transportation, to develop by regulation a system of waterway user charges designed to recover 25 percent of the estimated Federal costs of operation and maintenance and the construction of navigation projects. H.R. 2384.
Secretary of the Army, after consulation with the Secretary of Transportation, to develop by regulation a system of water user charges designed to recover 90 percent of the estimated Federal costs of operation and maintenance and the construction of navigation projects. Exec. Comm. 1825, H.R. 4846.
Secretary of the Army, after consultation with the Secretary of Transportation, to develop by regulation a system of waterway user charges designed to recover 100 percent of the estimated Federal costs of operation and maintenance and construction of navigation projects. Exec. Comm. 917, H.R. 2962.
Secretary of the Army in consultation with the Secretaries of Agriculture and Transportation, is authorized to levy congestion fees on certain Tennessee Valley Authority and Army Corps of Engineers inland waterway projects, with fees being deposited in the Inland Waterways Trust Fund. Exec. Comm. 3499, H.R. 6078.
Wearing apparel:
Clothes, 15 percent as exceeds $150, to impose. H.R. 6119.
Windfall profit tax:
Crude oil equal to amount of residual fuel oil used to produce crude oil, windfall profit tax not applicable. H.R. 1974, 6848.
Crude oil or refined petroleum products, imported, expressing the sense of Congress that there shall be no new tax placed on. H.Con.Res. 273.
Crude oil provisions of Economic Recovery Tax Act of 1981 which reduce, to repeal. H.R. 5486.
Economic Recovery Tax Act of 1981, reduction provisions, to repeal. H.Res. 210, H.R. 5714, 6257, 6282.
Excess profits tax paid to State governments, reduce windfall profit tax liability by 25 percent, to permit. H.R. 6080.
Excise tax:—Continued
Windfall profit tax:—Continued
Exemption, partial, to provide for qualified production of certain trusts. P.L. 97-448 (H.R. 6056).
Heavy oil, to exempt from the windfall profit tax. H.R. 3913.
Heavy oil, redefine, for purposes of the windfall profit tax on domestic crude oil. H.R. 3912.
Independent producer stripper well oil, exemption of, to repeal. H.R. 6566.
Independent producers, exempt from tax on unlimited amounts of stripper oil after 1982. H.R. 4260.
Independent producers, exempt from tax on stripper oil, beginning in 1983. P.L. 97-34 (H.R. 4242).
Independent producers, exempt from tax on limited amounts of oil per day. H.R. 94, 307, 766.
Independent producers, exemption of up to 500 barrels per day for new and heavy tertiary oil; exemption for old and stripper oil up to 100 barrels per day in 1982-84, 200 barrels per day in 1985 and 350 barrels per day in 1986 and thereafter for a combined barrels per day exemption. H.R. 4242.
Intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil profit tax, to clarify. H.R. 3044.
Limited amounts of oil production by independent producers, to exempt. H.R. 1093.
Natural gas retailers to be treated as independent producers for purposes of the crude oil windfall profit tax. H.R. 1329.
Natural gas producers, to treat as independent oil producers for windfall profit tax rate. H.R. 4242.
Newly discovered oil, rate of tax reduced to 15 percent over a 5-year period. H.R. 4260.
Newly discovered oil, reduces tax to 27.5 percent in 1982, 25 percent in 1983, 22.5 percent in 1984, 20 percent in 1985, and 15 percent in subsequent years. P.L. 97-34 (H.R. 4242).
Newly discovered oil, reduction in tax imposed. H.R. 4273.
Newly discovered oil, repeal provision in P.L. 97-34 (Economic Recovery Tax Act of 1981). H.R. 4677, 5714, 6257, 6282, 6566.
Newly discovered oil, to exempt. H.R. 2176, 3248.
Oil from royalties, to exempt from the crude oil windfall profit tax . H.R. 6707.
Oil produced from interests held by or for residential child care agencies, to exempt. H.R. 318, 4242, 4260.
Repeal the crude oil windfall profit tax on tier 2 and 3 oil, and phase out beginning Oct. 1, 1981. H.R. 4087.
Royalty holders, credit and refund of against windfall profit taxes, to provide. H.R. 3266.
Royalty oil, exemption for, to repeal. H.R. 6566.
Royalty owners and independent producers, exempt from tax on the first 34 barrels production per day. H.R. 3383.
Royalty owners and independent producers, defer, pending balance of the Federal budget, the increase in production of barrels per day as provided for in the Economic Recovery Tax Act of 1981. H.R. 4523.
Royalty owners and independent producers, exempt from first 250 barrels production per day. H.R. 2002.
Royalty owners and independent producers, exempt from tax on first 1,000 barrels production per day. H.R. 45, 920, 1701, 2451.
Royalty owners, credit for 1981 of $2,500 and an exemption of 2 barrels per day in 1982-84, and 3 barrels per day thereafter. P.L. 97-34 (H.R. 4242).
Royalty owners credit for 1981 of $2,500 and an exemption of 2 barrels per day in 1982-84, and 3 barrels thereafter, to repeal. H.R. 4460, 4587, 4639, 4677, 5714, 6257, 6282.
Royalty owners credit for 1981 of $2,500 and an exemption of 2 barrels per day in 1982-84, and 3 barrels thereafter, to repeal and revenues resulting from repeals to be transferred to the Federal Old-Age and Survivors Trust Fund. H.R. 4536, 4550, 4629.
Royalty owners, credit for 1981 of $2,500 and an exemption of up to 1 barrel per day in 1982-84, 2 barrels per day in 1985, and 3-1/2 barrels per day thereafter. H.R. 4242.

Excise tax:—Continued
Windfall profit tax:—Continued
Royalty owners, credit for 1981 of $2,500 and an exemption of 2 barrels per day in 1982-84 and 4 barrels per day thereafter. H.R. 4260.
Royalty owners, exempt from tax on 10 barrels production per day. H.R. 215.
Royalty owners, extension of and increase in credit against crude oil windfall profit tax, to provide. H.R. 3849, 4273.
Royalty owners interest, to exempt. H.R. 1064, 2180, 2178.
Royalty owners, to provide more equitable treatment. H.R. 1199.
Stripper oil, produced by independent producers, to exempt beginning in 1983. P.L. 97-34 (H.R. 4242).
Stripper oil, produced by independent producers, to exempt beginning in 1983, enacted in P.L. 97-34, to repeal. H.R. 5267.
Stripper well crude oil properties, to exempt. H.R. 2179, 2452, 2796.
TAPS adjustment repealed for oil removed after Dec. 31, 1982. P.L. 97-248 (H.R. 4961).
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Crude Oil Windfall Profit Tax Act of 1980. H.R. 6056, P.L. 97-448.
Tertiary oil, front-end, extend exemption for independent producers. H.R. 4242.
Tertiary oil, incremental, to exempt from windfall profit tax. H.R. 1181, 1363, 2177.
Tertiary oil, to expand exemption for. H.R. 1182.
Tertiary projects of integrated producers, refunds, to provide. H.R. 2416.
To repeal. H.R. 1327, 1599, 1644, 2175, 3428.

F

Federal Financing Bank (FFB):
Federal Financing Bank receipts and disbursements to be included in Federal budget, to require. H.R. 2566, 5925.
Requires FFB to make any Rural Electrification Administration (REA) loan at request of the borrower. H.R. 3603, P.L. 97-35.
Foreign trade and tariffs:
Convention on the Conservation of Antarctic Marine Living Resources, to implement. Exec. Comm. 4082.
Custom and tariff laws and administration:
Customs administration:
Classification:
Cordage products, establish equal and equitable classification of. H.R. 7107.
Corduroy or velveteen, amend classification of. H.R. 4221.
Cultural property, art treasures, etc., preventing the illicit import, export, or transfer of illegal international trade in UNESCO convention, to implement. H.R. 7127, 7333, P.L. 97-446 (H.R. 4566).
Dolls and other toy figures, amend classification of. P.L. 97-446 (H.R. 4566).
Ethyl and methyl parathion, to correct an anomaly in tariff treatment of. H.R. 3649.
Fabrics, certain, amend classification of. P.L. 97-446 (H.R. 4566).
Mushrooms, relating to the marking of containers. H.R. 5354.
Potatoes imported as seed, not diverted for human consumption, to ensure. H.R. 6847, P.L. 97-446 (H.R. 4566).
Textile fabrics, articles and materials coated, filled, or laminated with rubber or plastics, to correct an anomaly in rate of duty on. H.R. 7118.
Tuna, packed in airtight containers, to amend classification of. H.R. 3075, 4566, P.L. 97-446.
Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Customs administration:—Continued
Compensation for the overtime inspectional service of employees of U.S. Customs Service, to amend. Exec. Comm. 2132, H.R. 4820.
Comprehensive program to impose cargo security for property being transported in interstate and foreign commerce, to provide. H.R. 19.
Customs business by nominal consignees, to prohibit the transactions of. H.R. 4134.
Customs officials to seach for currency in their search for countraband, to allow. H.R. 5045, 5046, 5047, 5643.
Marketing:
Non-rubber footwear, urging the President to extend certain orderly marketing agreements with Tiawan and the Republic of Korea. H.Con.Res. 61.
Reciprocity, with respect to market access. H.R. 5457.
Motor vehicles, vessels, aircraft, and parts thereof, which have been stolen or identification numbers removed, civil penalty, to impose. H.R. 753, 2639, 4325.
National fund to be used for the renovation, expansion and construction of custom port facilities located on State or municipal marine terminal property, to establish. H.R. 2413.
Navigable Waterways Trust Fund, established from amounts collected from customs duties equal to 16 percent. H.R. 5276.
Penalty for failure to declare articles valued at less than $50, with respect to. H.R. 3759.
Pistache nuts from Iran, relating to the country of origin marking requirements. H.R. 1867.
Railroad Trust Fund, established from amounts collected from customs duties equal to 17 percent. H.R. 5276.
Small Business Trade Access Trust Fund, established from certain customs duties collected. H.R. 6664.
U.S. Customs Service to institute methods to facilitate and expedite passenger inspections at entry points, to authorize. H.R. 3123.
U.S. Customs Service, to provide authorization of appropriations for fiscal year 1982. Exec. Comm. 353, H.R. 2540.
U.S. Customs Service, to provide authorization of appropriations for fiscal year 1983. H.R. 6094, P.L. 97-456.
U.S. Customs Service, to provide authorization of appropriations for fiscal years 1983 and 1984. Exec. Comm. 3571.
Value of seized property when subject to forfeiture, in violation of the Comprehensive Drug Abuse Prevention and Control Act of 1970. H.R. 2213.
Domestic content requirements for motor vehicles sold in the United States, to establish. H.R. 5133.
Imports, duties, controls and taxes:
Duty:
Exemption from special status:
Aircraft components and materials previously exported, returned without having advanced in value or improved in condition, exemption from duty, to provide. H.R. 3874, 4566, P.L. 97-446.
Articles assembled or fabricated abroad, duty-free entry of United States articles under item 806.30 and 807.00, to provide. H.R. 660.
Articles assembled or fabricated abroad, duty-free entry of United States articles under item 806.30 and 807.00, to repeal. H.R. 3280.
Articles assembled or fabricated abroad, duty-free entry of United States articles under item 807.00, to repeal. H.R. 3033.

Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Imports, duties, controls and taxes:—Continued
Duty:—Continued
Exemption from special status:—Continued
Articles withdrawn from a bonded manufacturing warehouse and delivered to a successive bonded storage warehouse located anywhere in the United States for purposes of exportation, to allow. H.R. 4690, 6867, P.L. 97-446 (H.R. 4566).
Bicycle component parts, which are not re-exported, to exempt from customs laws. H.R. 7350.
Charterboats, certain, in the U.S. Virgin Islands, to exempt from entry requirements. H.R. 4973.
Vessels, equipment and repairs, to exempt from duty. H.R. 5777.
Free entry:
Allyl resins, duty on, to eliminate. H.R. 4806.
Articles certified by the National Aeronautics and Space Administration to the Commissioner of Customs as intended to be launched into space, etc., duty free entry, to provide. Exec. Comm. 2111, H.R. 4844, 6867, P.L. 97-446 (H.R. 4566).
Articles eligible for duty-free treatment, considered and rejected, not to be considered again for 5-years, to provide. H.R. 6884.
Articles from within the Caribbean Basin region, duty-free treatment, to provide. H.R. 5900, 7397.
Articles, personal, increase value limitations relating to importation of. H.R. 1987, 2206, 2540, 4566, P.L. 97-446.
Articles produced in the insular possessions of the United States containing foreign materials not exceeding 70 percent of the value of the articles, duty-free entry, to provide. H.R. 2232.
Athletic footwear, imported for physically or mentally handicapped individuals, duty-free treatment, to provide. H.R. 5786.
Button blanks of casein, duty-free treatment, to provide. H.R. 5080, 6867, P.L. 97-446 (H.R. 4566).
Cantaloupes, fresh, during limited periods in each year, to provide. H.R. 5790, 6867.
Chipper knife steel, duty-free entry, to provide. H.R. 2436, 2485.
Containers, repair parts, accessories, and equipment of temporarily admitted containers thereby bringing the U.S. Customs treatment into conformity with Customs Convention on Containers. Exec. Comm. 3794.
Dolls and other toy figures, relating to tariff treatment of. H.R. 5764.
Fourdrinier wires suitable for use in capacitor papermaking machines, duty-free entry, to provide. H.R. 4494, 6867, P.L. 97-446 (H.R. 4566).
Freight containers, duty-free entry, to provide. H.R. 2454, 4566.
Hosiery knitting machines, duty-free treatment, to provide. H.R. 5746, 5839.
Imported steam, duty-free treatment, to provide. H.R. 6763.
Industrial safety equipment, duty-free treatment, to provide. H.R. 5927.
Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Imports, duties, controls and taxes:—Continued
Duty:—Continued
Free entry:—Continued
Machines designed for stretch or heat-set texturing of continous filament man-made fibers, duty-free treatment, to provide. H.R. 5884.
Metal waste and scrap, unwrought metal, and other articles of metal, permanent duty-free treatment, to provide. H.R. 4566, P.L. 97-446.
Nairobi Protocol to Florence Agreement, to implement. P.L. 97-446 (H.R. 4566).
Needlecraft display models, certain, duty-free treatment, to provide. H.R. 6396.
Perfumes, colognes, and toilet waters imported for use as samplers, duty-free entry, to provide. H.R. 5947.
p-Hydroxybenzoic acid, duty-free entry, to provide. H.R. 5498, 6867.
Pipe organ for use of Crystal Cathedral of Garden Grove, California, duty-free treatment, to provide. H.R. 6914.
Pipe organ part, to extend duty-free treatment to. H.R. 2082, 4566, P.L. 97-446.
Prayer shawls, bags for keeping of prayer shawls and headwear used in religious observances, to extend duty-free treatment. H.R. 833, 4566, P.L. 97-446.
Scientific equipment for use of Ellis Fischel State Cancer Hospital, Columbia, Missouri, to provide. H.R. 4428.
Steam, imported, duty-free entry, to provide. P.L. 97-276 (H.J. Res. 599).
Tartaric acid and tartaric chemicals, duty-free entry, to provide. H.R. 1910.
Tetra amino biphenyl, duty-free entry, to provide. H.R. 6278.
Triphenyl phosphate, duty-free treatment, to provide. H.R. 5730, 6867.
Toy tea sets, to extend duty free treatment to. H.R. 2162, 4566, P.L. 97-446.
Toy and novelty items, small, duty-free entry, to provide. H.R. 5801, 5838, 6268.
Upland cotton, to extend duty-free treatment for a 90-day period. H.R. 3603, 4566, P.L. 97-446.
Watches and watch movements, volume of, from insular possession of the United States, duty-free treatment, to provide. H.R. 5758, 6867, P.L. 97-446 (H.R. 4566).
Yankee dryer cylinders, duty-free treatment, to allow. H.R. 2269, 4566, P.L. 97-446.
Increases:
Boxes, cases, chests, lined with textile fabrics, to increase duty on. H.R. 1755.
Honey, increase duty on. H.R. 7190.
Injection and compression molds made in Canada, to increase duty on. H.R. 6504.
Japanese products, to increase temporarily. H.R. 5616.
Melamine, increase column 1 rate of duty. H.R. 6360.
Organo-silicon compounds, to increase rate of duty on. H.R. 4123.
Parity fees on automobiles imported from Japan, to impose. H.R. 5050.
Pistache nuts from Iran, increase rate of duty on. H.R. 1868.
Roses, imported, to provide for rate of duty consistent with those maintained by the European Economic Community. H.R. 6239.
Shellfish, increase rate of duty on. H.R. 2491.

Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Imports, duties, controls and taxes:—Continued
Duty:—Continued
Increases:—Continued
Shrimp, increase rate of duty on. H.R. 4041.
Tobacco, increase rate of duty on. H.R. 1656.
Value limitation applicable to informal entries of imported merchandise. H.R. 1987, 2206, 2540.
Wool, product of Argentina, or Uruguay, to increase temporarily. H.R. 7425.
Reduction:
Caffeine, to lower rate of duty through 1987. H.R. 4219, 4324, 5811, P.L. 97-446 (H.R. 4566).
Caffeine, to reduce from 8.5 percent to 6 percent until Dec. 31, 1984. H.R. 6787.
Ceramic insulators used in spark plugs, to continue reduction of duty past June 30, 1981. H.R. 2563, 4566, P.L. 97-446.
Chipper knife steel, reduce in annual stages over a 2½ period rather than provide duty-free treatment. H.R. 4566, P.L. 97-446.
Dicofol, reduce rate of duty on. H.R. 4913, 6867, P.L. 97-446 (H.R. 4566).
Educational, Scientific, and Cultural Materials Importation Act of 1982, to implement reductions in. Exec. Comm. 3568, H.R. 6093.
Ethyl alcohol, increase in duty established in P.L. 96-499, to repeal. H.R. 1989, 2317.
Fish netting and fish nets, to lower rate of duty on. H.R. 4002, 6787.
Hospital and surgical apparel, reduce temporarily. H.R. 5891, 6787.
Knives (snap blade tools), with movable blades, reduce rate of duty on. H.R. 5490.
Mushrooms, canned, lower rate of duty on. H.R. 6176.
Semiconductors, President to negotiate a trade agreement with Japan and the EEC countries. H.R. 4346.
Sulfathiazole, lower rate of duty until Dec. 31, 1985. H.R. 7028, P.L. 97-446 (H.R. 4566).
Woven fabrics of wool, certain, reduce until close of June 30, 1983. H.R. 657.
Temporary suspension:
Allyl resins, to provide a 2-year duty suspension instead of duty-free treatment. H.R. 6867, P.L. 97-446 (H.R. 4566).
Bicycle parts, suspend rate of duty until June 30, 1986. H.R. 5823, 6867, P.L. 97-446 (H.R. 4566).
Bis (4-aminobenzoate)-1,3 propanediol (trimethylene glycol di-p-aminobenzoate), to suspend rate of duty until June 30, 1984. H.R. 6867, P.L. 97-446 (H.R. 4566).
Bis (4-aminobenzoate)-1,3 propanediol (trimethylene glycol di-p-aminobenzoate), to suspend rate of duty until June 30, 1986. H.R. 5499.
Cantaloupes, fresh, during limited periods in each year, to suspend until June 30, 1985. P.L. 97-446 (H.R. 4566).
Carob flour, suspend rate of duty until Dec. 31, 1984. H.R. 1988, 4566, P.L. 97-446.
Carrots, bulk, fresh, temporary suspension, to provide. H.R. 4075, P.L. 97-446 (H.R. 4566).
Carrots, bulk, fresh, to temporarily suspend rate of duty from August 15 to February 15 of each year. H.R. 4501, P.L. 97-446 (H.R. 4566).
Chicory roots, suspend rate of duty for 3 years. H.R. 2086.
Cobalt, suspend rate of duty until June 30, 1983. P.L. 97-446 (H.R. 4566).
Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Imports, duties, controls and taxes:—Continued
Duty:—Continued
Temporary suspension:—Continued
Color couplers and coupler intermediates used in manufacture of photographic sensitized material, suspend rate of duty to June 30, 1985. H.R. 6943, P.L. 97-446 (H.R. 4566).
Copper scale, suspend rate of duty on for 3 years. H.R. 4641, 6867.
Copper scale, suspend rate of duty until Dec. 31, 1985. P.L. 97-446 (H.R. 4566).
Dolls and certain other toy figures, to suspend rate of duty until Dec. 31, 1985. P.L. 97-446 (H.R. 4566).
Dolls and certain other toy figures, to suspend rate of duty until Jan. 1, 1986. H.R. 6867.
Double-head latch needles, suspend rate of duty on for 4 years. H.R. 4155, 6867.
Double-head latch needles, suspend rate of duty until June 30, 1985. P.L. 97-446 (H.R. 4566).
Doxorubicin hydrochloride, to suspend rate of duty until June 30, 1984. H.R. 1931, P.L. 97-446 (H.R. 4566).
Doxorubicin hydrochloride, to suspend rate of duty until June 29, 1988. H.R. 4566.
4-Chloro-3-Methylphenol, suspend rate of duty until June 30, 1984. P.L. 97-446 (H.R. 4566).
Freight containers, suspend rate of duty until Dec. 31, 1986. P.L. 97-446 (H.R. 4566).
Hatters' fur, to suspend rate of duty until Dec. 31, 1985. H.R. 5386, 6867, P.L. 97-446 (H.R. 4566).
Hosiery knitting machines, 3-year suspension of duty, to provide. H.R. 6867.
Hosiery knitting machines, suspend rate of duty until Sept. 30, 1985. P.L. 97-446 (H.R. 4566).
1, 6 Hexanediol, to suspend rate of duty until July 1, 1985. H.R. 5058, 6867.
Isomeric mixtures of ethlbiphenyl, temporary suspension, to provide. H.R. 4642, 6867, P.L. 97-446 (H.R. 4566).
Machines designed for stretch or heat-set texturing of continuous filament man-made fibers, to suspend from duty for 3-years. H.R. 6867.
Menthol feedstocks, to suspend rate of duty until July 1, 1986. H.R. 7267.
Metal waste and scrap, unwrought metal, and other articles of metal, suspend rate of duty until June 30, 1984. H.R. 2479.
Natural graphite, to continue until Jan. 1, 1985, the existing suspension. H.R. 2502, 5041, 6867.
Natural graphite, suspend rate of duty until Dec. 31, 1984. P.L. 97-446 (H.R. 4566).
Needlecraft display models, certain, to suspend rate of duty until June 30, 1985. H.R. 6867, P.L. 97-446 (H.R. 4566).
P-Chlor Meta Cresol (CAS 59-50-7), to suspend rate of duty for 3 years. H.R. 2786, 4566, P.L. 97-446.
P-hydroxybenzoic acid, suspend rate of duty until Sept. 30, 1985. P.L. 97-446 (H.R. 4566).
Peppers, red, suspend rate of duty until June 30, 1985. P.L. 97-446 (H.R. 4566).
Prostheses, if imported for charitable therapeutic use or free distribution, to suspend duty for 2 years. H.R. 4602.
Prostheses, to suspend rate of duty until Sept. 30, 1984. H.R. 6867, P.L. 97-446 (H.R. 4566).
Radio portion of certain clock radios, to suspend for a 3-year period. H.R. 5554.

Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Imports, duties, controls and taxes:—Continued
Duty:—Continued
Temporary suspension:—Continued
Radios, clock, clarify definition of and suspend rate of duty until June 30, 1984. H.R. 6867, P.L. 97-446 (H.R. 4566).
Stepping motors, parts of, extend rate of duty for 2-years. H.R. 6543.
Sulfaguanadine, sulfapyridine, and sulfathiazole, temporary suspension, to provide. H.R. 4890.
Sulfapyridine, suspend rate of duty until Dec. 31, 1985. H.R. 7027, P.L. 97-446 (H.R. 4566).
Synthetic rutile, to extend suspension of duty until June 30, 1985. H.R. 4480.
Tartaric acid and tartaric chemicals, to suspend the rate of duty until June 30, 1984. H.R. 4566, P.L. 97-446.
Texturing machines, suspend rate of duty until Sept. 30, 1985. P.L. 97-446 (H.R. 4566).
Toy and novelty items, small, to suspend rate of duty until Dec. 31, 1986. H.R. 6867, P.L. 97-446 (H.R. 4566).
Triphenyl phosphate, suspend rate of duty until Sept. 30, 1985. P.L. 97-446 (H.R. 4566).
Unmounted gold leaf, to suspend rate of duty until June 30, 1984. H.R. 5372.
Wood excelsior, to extend for 2 years the existing suspension. H.R. 2516, 4566, P.L. 97-446.
Embargoes and prohibitions:
Agricultural products from Cuba, to prohibit importation of until 1989. H.R. 310.
Articles from any country which produces and exports opium or its illicit derivatives, to prohibit. H.R. 4552.
Grain and cotton, prohibit purchase of at certain inadequate or excessive prices. H.R. 7111.
Imports from Iran, to prohibit. H.R. 5872.
Libyan crude oil and refined petroleum products, importation of, to prohibit. H.J. Res. 340, H.R. 4797, 5141.
Motor vehicles and parts that are products of the Soviet Socialist Republic, importation of, to prohibit. H.R. 1452.
Pistols, revolvers, and parts thereof, importation, to prohibit. H.R. 2928.
Tobacco, prohibit payment of substitution drawback with respect to imports of. H.R. 1656.
Trade between Libya and the United States, to impose an embargo on. H.R. 4866, 5069.
12 month limitation on importation of products into the United States as a means of revitalizing the American economy. H.Con.Res. 66.
Fair Practices in Automotive Products Act. H.R. 5133.
Foreign trade zones, to establish in enterprise zones. H.R. 6009.
Foreign trade zones to be exempt from State and local taxes. H.R. 7339.
Free and fair trade relationships in the field of aviation, to restore. H.Res. 544.
Quantitative restrictions:
Automobiles, quantitative limitation, not to exceed 10 percent of domestic consumption during the immediately preceding calendar year. H.R. 5667.
Automobiles, quantitative limitation, for a 3-year period, to impose. H.R. 1823, 1999, 2049.
Automobiles, quantitative limitation, to impose after 1983, with restrictions on the domestic sale of. H.R. 2478.
Copper, copper bearing ores and materials, copper alloys and basic shapes and forms, to restrict importation of. H.R. 6438.

Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Imports, duties, controls and taxes:—Continued
Quantitative restrictions:—Continued
Dairy products, President to proclaim a quota based on previous 5-year average of imports for dairy products for use in food or animal feed products. H.R. 2401.
Iron ore and steel mill products, restrict importation of. H.R. 6439.
Iron ore imports, restricted for calendar years 1982, 1983, and 1984. H.R. 6505.
Japanese automobiles, quantitative limitation for 5-year period beginning 1981. H.R. 1954.
Lamb, quantitative limitation on, to impose. H.R. 2889.
Montan wax, East German, impose quotas on importation of, for 1982-1984. H.R. 5751.
Potatoes, President to negotiate limitations on exports of Canadian potatoes. H.Res. 186.
President to impose limitations on amount of milk protein products imported into the United States. H.R. 4953, 5237.
Shrimp, quantitative limitation for 5-year period beginning 1982. H.R. 4041.
Steel mill products and iron ore, restrict importation of. H.R. 6439.
Steel, quantitative limitation, not to exceed 10 percent of domestic consumption during the immediate preceding calendar year. H.R. 6212, 6505, 7407.
Steel, stainless, and alloy tool steel, restriction on imports, to impose. H.R. 7363.
Tomatoes, imported, subject to the same restrictions as domestic tomatoes. H.R. 2487, 2496.
High Technology Trade Act of 1982. H.R. 5579, 6433, 6436.
Import of merchandise in the United States, no imposition of countervailing duties on, if the benefits of such import to industries in the United States exceed the injuries of such import to industries in the United States, to provide. H.R. 6902.
Import relief, domestic content requirement for foreign manufactured articles. H.R. 6629.
Import Relief Improvements Act of 1981. H.R. 3037.
Imported manufactured goods, Congress to develop, implement and actively pursue a policy of controlling all imported manufactured goods. H.Con.Res. 238.
International Coffee Agreement:
Amend sec. 2, of the International Coffee Agreement Act of 1980 by extending from Oct. 1, 1982, to Oct. 1, 1983, the period during which the President can exercise the authority given him by the Act. Exec. Comm. 2595, H.R. 6280, P.L. 97-276 (H.J. Res. 599), P.L. 97-446 (H.R. 4566).
International Sugar Agreement of 1977:
Extend effective date from Jan. 1, 1983, to Jan. 1, 1985. Exec. Comm. 3302, H.R. 6281, P.L. 97-446 (H.R. 4566).
International transmission of business documents, to expedite. H.R. 5170, 6867, P.L. 97-446 (H.R. 4566).
"Manufacturing clause" of the copyright law, to extend for 4 years. H.R. 6198, P.L. 97-215.
North American Economic Alliance Commission, to establish. H.R. 595.
Other trade authority delegated to the President affecting imports:
Trade Act of 1974:
Adjustment assistance for workers:
Adjustment assistance for workers and firms. P.L. 97-35 (H.R. 3982).
Adjustment assistance for workers, firms, and communities under title I. H.R. 3850, 3964, 3982.

Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Other trade authority delegated to the President affecting imports:—Continued
Trade Act of 1974:—Continued
Adjustment assistance for workers:—Continued
Adjustment assistance for workers unemployed after Sept. 30, 1981, to be determined on basis of law prior to P.L. 97-35. H.R. 4824.
Amend P.L. 97-35, to restore the "contributed importantly" standard through Sept. 30, 1983. P.L. 97-362 (H.R. 4717).
Economic adjustment assistance of workers, certification of. H.R. 943, 6618.
Import fees on articles causing injury to domestic workers, firms and communities sufficient to reimburse the Federal Government for cost of such programs, to impose. H.R. 1592.
Improve the operation of the adjustment assistance program for workers and firms under the Trade Act of 1974. H.R. 1604.
Improve worker training under the Trade Act of 1974. H.R. 6482.
Iron and steel workers and certain coal miners, with regard to. H.R. 7017.
Provide a fairer balance in the treatment of unemployed workers. Exec. Comm. 962, 1400, H.R. 2922, 3605.
Readjustment allowances for workers not enrolled in training on July 1, 1982, to eliminate. Exec. Comm. 3449.
To correct certain inequities in determining worker eligibility. H.R. 1760.
Workers not enrolled in improved training on July 1, 1982, to eliminate adjustment assistance. H.R. 6509.
Workers providing essential parts and services with respect to articles adversely affected by import competition and to workers providing raw materials for such parts, to extend eligibility to. H.R. 2292.
Congressional initiation of action to respond to unfair foreign trade practices, to provide. H.R. 7006.
Generalized system of preferences, to establish certain limitations, with respect to. H.R. 6624.
Repeal sec. 408 of the Trade Act of 1974, which requires the approval of Congress, of any claims settlement agreement with Czechoslovakia, and prohibits the return of any Czech gold under U.S. control until such agreement has been approved by Congress. Exec. Comm. 2625, H.R. 5125.
To extend for 2 additional years the residual authority to negotiate duties under the Trade Act of 1974. H.R. 4761.
To provide for an additional Deputy U.S. Trade Representative. H.R. 2376.
Trade Act of 1979:
Rate of duty:
Roses, imported, to provide rate of duty consistent with those maintained by the European Economic Community. H.R. 6239.
Sugar, imported, regarding rate of duty President may proclaim. H.R. 1184.
Trade agreement and other Presidential authority:
Determinations and actions by the President in enforcing U.S. rights, to clarify. H.R. 6126.
Disapproving President's recommendation to extend certain waiver authority to the People's Republic of China. H.Res. 570.
Petitions and resolutions requesting Presidential action, to clarify. H.R. 6126.
Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Other trade authority delegated to the President affecting imports:—Continued
Trade agreement and other Presidential authority:—Continued
President to disallow shipment from United States to Iran of any spare parts or military equipment, and to prohibit trade with Iran including import of oil. H.Res. 46.
President to enter into negotiations with foreign governments to limit the importation of automobiles and trucks into the United States. H.J. Res. 5.
President to enter into negotiations with the Government of Japan with respect to a temporary restraint in the exportation of automobiles and trucks to the United States. H.Con.Res. 80.
President to enter into trade negotiations with Japan with respect to establishment of Japanese auto production facilities in the United States. H.Con.Res. 177.
President to impose a tariff surcharge on products of certain countries to offset expense of providing U.S. defense assistance, to authorize. H.R. 6986, 7083.
President to negotiate a trade agreement with Japan and the EEC countries, on semiconductors. H.R. 4346.
President to respond to foreign practices which unfairly discriminate against U.S. investment abroad, to authorize. H.R. 4407.
President to review and report to Congress, whether it is possible, consistent with U.S. interests, to increase the benefits available to the poorest beneficiary developing countries under GSP. H.R. 2793.
President to take action to encourage increasing the processed product share of United States agricultural exports, to direct. H.J. Res. 603.
President to take action to obtain relief from nontariff barriers imposed by foreign countries against agricultural goods produced in the United States, to require. H.R. 5860, S.Con.Res. 122.
President to take action with respect to any country that does not provide the same trade concessions with respect to U.S. agricultural products or byproducts as the United States provides to agricultural products or byproducts of that country, to direct. H.R. 6072.
Restore authority to the President with respect to reciprocal nondiscriminatory treatment. H.R. 5727.
Trade in particular countries:
Disapproving the President's recommendation to extend waiver authority with respect to Romania. H.Res. 521.
Furs, a product from the People's Republic of China, to permit importation of. H.R. 5707, 6787, P.L. 97-446 (H.R. 4566).
Japan and United States, to provide for fair trade between countries. H.R. 5614.
Japan's market for United States agricultural products, to expand. H.R. 7298.
Reduction of export credit subsidies in world trade, to encourage. H.Con.Res. 95.
Trade in particular products:
Casein and milk protein products, direct President to impose certain limitations on. H.R. 5318.
Petroleum products:
American Oil Import Corporation, to establish. H.R. 1179, 1851.
Energy Company of America, to establish. H.R. 1421.

11-054 O - 83 - 66

Foreign trade and tariffs:—Continued
Custom and tariff laws and administration:—Continued
Other trade authority delegated to the President affecting imports:—Continued
Trade in particular products:—Continued
Petroleum products:—Continued
Expresses sense of the House that the President should not impose fees on crude oil and refined petroleum products. H.Res. 349.
Importation into the United States after Sept. 1, 1981, not available for purchase other than by the U.S. Government, to provide. H.R. 563, 3487.
Imposition of import fee on crude oil and refined products, Expresses House opposition to. H.Res. 314, 430.
Limitation on importation of crude oil, to impose. H.R. 1179, 1851.
Steel mill products, authorize Secretary of the Treasury to regulate entry of. P.L. 97-276 (H.J. Res. 599).
Steel mill products, expresses sense of Congress with respect to ongoing investigations of foreign trade practices involving steel mill products. H.Con.Res. 342, S.Con.Res. 100.
Steel Tripartite Advisory Council, to establish within the Executive Office of the President. H.R. 6505.
Textile and apparel agreements, urging the President in negotiations on, to utilize fully existing authority to limit growth of foreign shares: in U.S. market. H.Con.Res. 372.
U.S. International Trade Commission:
To provide authorization of appropriations for fiscal year 1982. Exec. Comm. 379, H.R. 2540.
To provide authorization of appropriations for fiscal year 1983. Exec. Comm. 1289, H.R. 6094, P.L. 97-456.
To provide authorization of appropriations for fiscal year 1984. Exec. Comm. 3886.
U.S. Trade Representative:
To establish a service industries development program in the Office of the U.S. Trade Representative. H.R. 5690.
To provide for an additional Deputy U.S. Trade Representative. H.R. 2376.
To provide authorization of appropriation for fiscal year 1983. H.R. 6094, P.L. 97-456.
To provide authorization of appropriations through fiscal year 1985. Exec. Comm. 599, H.R. 2540.
Reciprocal Agricultural Trade Act of 1982. H.R. 6423.
Reciprocal Trade and Investment Act of 1982. H.R. 6773.
Reciprocity, with respect to market access. H.R. 5383, 5457, 5514, 5519, 5579, 5596, 5614, 5616, 5727, 5860, 6423, 6433, 6436, 6773.
Secretary of Commerce to initiate under sec. 232 of the Trade Expansion Act of 1962 an investigation to determine the effects on the national security of imports of source material and special nuclear material. P.L. 97-415 (H.R. 2330).
Secretary of the Treasury to regulate entry of steel mill products in order to monitor and enforce foreign export restraints enacted pursuant to an agreement between the U.S. and a foreign government or customs union, to authorize. P.L. 97-276 (H. J. Res. 599).
Service industries development program in the Department of Commerce, to establish. H.R. 3848.
The Export Trading Company Act of 1981. H.R. 1799, 2123.
Trade and Investment Equity Act of 1982. H.R. 5596.
Trade in services, to provide and clarify coverage of existing trade laws to better deal with trade problems. H.R. 5383.
Unfair Foreign Competition Act of 1982. H.R. 6299.

G

Gift tax:
Election to pay gift tax in lieu of using unified credit, to allow. H.R. 3003, 3279, 3621, 3783, 3882, 4088.
Exclusion:
Gift and split interest to charity, allows an additional year for governing instruments to meet requirements for. H.R. 3382.
Increase to $6,000. H.R. 421, 475, 568, 917, 1085, 1097, 1453, 1642, 2118, 2648, 3621, 3761, 3783.
Increase to $6,100. H.R. 996.
Increase to $8,000. H.R. 3880.
Increase to $10,000. H.R. 1684, 2324, 3003, 3279, 3682, 3758, 3803, 3849, 3882, 3930, 4088.
Increase to $10,000 plus certain transfers for medical expenses and school tuition. H.R. 4242, 4260, 4273, P.L. 97-34.
Increase to $16,500 with cost-of-living adjustments. H.R. 3138.
Life insurance proceeds, to exclude. H.R. 3257.
Gifts made within 3 years of decedent's death not included in gross estate. H.R. 4242, 4260, 4273, P.L. 97-34.
Interspousal transfer:
Marital deduction, limitation on, to remove. H.R. 917, 1642, 1687, 2084, 2118, 2648, 3003, 3279, 3621, 3682, 3687, 3761, 3783, 3849, 3880, 3882, 4088, 4242, 4260, 4269, 4273, P.L. 97-34.
Phaseout of estate and gift taxes by 1983. H.R. 2174.
Rates:
Flat rate of 14 percent, to impose. H.R. 4821.
Inflation adjustment on valuation of property, to provide. H.R. 1000, 3003, 3279, 3336, 3682, 3882, 3930, 4088.
Reduction in maximum rate of tax to 50 percent. H.R. 4242, 4260, 4273, P.L. 97-34.
To reduce. H.R. 3758.
Repeal the estate and gift tax. H.R. 304, 622, 1304, 2312, 2396, 3256, 3489, 3622.
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
Time for payment, yearly instead of quarterly. H.R. 3873, 4242, 4260, 4273, P.L. 97-34.
Transfers for consumption, to clarify gift tax treatment of. H.R. 2324.
Unified credit against estate and gift taxes:
$60,000, increase to. H.R. 3758.
$75,000, increase to. H.R. 3156.
$84,000, reduce to. H.R. 4821.
$103,500, increase to. H.R. 3882, 4088.
$104,800, increase to. H.R. 4269.
$124,750, increase to, phased in. H.R. 3003, 3279.
$155,800, increase to. H.R. 568, 917, 961, 1097, 1339, 1453, 1642, 2118, 2648, 3621, 3783, 3803, 3880.
$192,800 increase to, phased in. H.R. 3117, 3761, 3849, 4242, 4260, 4273, P.L. 97-34.
$500,000, increase to. H.R. 3458.
Repeal unified credit provision in the Economic Recovery Tax Act of 1981. H.R. 6257.
To repeal. H.R. 3682, 3930.

H

Hostages:
Amend provision of P.L. 96-499 (Hostage Relief Act of 1980), which allows Secretary of the Treasury to establish a savings fund for pay or allowance of hostage, to include anyone held hostage for 30 days or more. Exec. Comm. 4083, H.R. 7030.
See also Income tax: Gross income, exclusions from; and Studies and reports.

I

Income tax:
- Accounting methods:
  - Annual accrual method of accounting for corporations engaged in farming to be extended to corporate joint ventures, to provide. H.R. 6096.
  - Books and other published material, value of excess inventory at net realizable value, to allow (modified Revenue Ruling 80-60). H.R. 1936, 4176.
  - Cash method of accounting for certain farm corporations, to allow. H.R. 3900, 5434.
  - Cash method, optional, of accounting for taxpayers operating as sole proprietor, to allow. H.R. 423, 1600.
  - Cash method, optional of accounting for certain small businesses, to allow. H.R. 1104, 2949, 3824, 4576, 6053, 6689, 7290.
  - Completed contract method, to modify to prevent unreasonable deferral of income. P.L. 97-248 (H.R. 4961).
  - Double method of accounting for corporations (cash and accrual). H.R. 3900, 5434.
  - Excess inventory items may be written down to fair market value over 5-year period. H.R. 2319, 3202.
  - Experience method of computing the present percentage rate for bad debt reserves, to modify. H.R. 6556.
  - Fair and equitable computation of prevailing charge levels for medical services, to provide. H.R. 5966.
  - Government price indexes permitted in connection with pricing inventories under LIFO method, to allow. H.R. 2319, 3202, 3606, 4273.
  - Installment Sales Revision Act, certain dispositions between related parties, to be treated as capital gains. H.R. 5599.
  - Inventory, modify accounting rules relating to. H.R. 3086.
  - Inventory pooling requirements for small business, simplification of. H.R. 2319, 3202, 3606, 4260, 4273, P.L. 97-34 (H.R. 4242).
  - Inventory value, 3 year averaging permitted for increases in. H.R. 4260, 4273, P.L. 97-34 (H.R. 4242).
  - Life insurance companies, retroactive method of accounting which is permitted by revenue procedure 78-6 may be made for certain closed taxable years. H.R. 1396.
  - LIFO benefit recapture where partial or complete liquidation, to repeal. H.R. 2319, 3086, 3202, 3606, 4678.
  - LIFO inventories of liquidating corporations, amends effective date of sec. 403(b)(3) of P.L. 96-223. H.R. 4717, 5011.
  - LIFO inventories of liquidating corporations, to delay effective date until Dec. 31, 1982. H.R. 5836.
  - LIFO inventories of liquidating corporations, delay effective date (on up to $1 million in reserves), for 1 year. P.L. 97-362 (H.R. 4717).
  - LIFO inventory method of accounting, to simplify. H.R. 4260, P.L. 97-34 (H.R. 4242).
  - LIFO method used for tax purposes comform to method used for financial purposes, to repeal. H.R. 2319, 3202, 3606.
  - LIFO method, 10-year averaging for increases in inventory value required for adoption of LIFO method, to allow. H.R. 2319, 2949, 3086, 3202, 3606, 3761.
  - Limitation on the acceleration of the accrual of taxes, with respect to. H.R. 2860, 4961, 5836.
  - Method of computing LIFO value of dollar-value pool may be used without showing other methods are unsuitable or impractical. H.R. 2319, 3202, 3606.
  - Normalization method of accounting used by taxpayer with respect to any public utility property, limit requirement of. H.R. 603, 817, 1524, P.L. 97-424 (H.R. 6211).
  - Reserve account for estimated expenses for surface mining land reclamation, to allow. H.R. 4815.
  - Retroactivity of Revenue Ruling 80-60 (Thor Power Tool), to disallow. H.R. 1016, 1017.
  - Secretary of the Treasury to do a complete study of accounting methods for inventory. H.R. 3767, 4242, 4260, 4273, P.L. 97-34.
Income tax:—Continued
- Accounting methods:—Continued
  - Sec. 252 of P.L. 97-34, relating to property transferred to employees subject to certain restrictions; amends effective date from Dec. 31, 1981 to June 30, 1969. H.R. 4577.
  - Small businesses, certain, permitted use of cash receipts and disbursements method of accounting without regard to inventories. H.R. 2319, 3202, 3360, 3761.
  - Sugarcane growing partnerships, certain, to treat as a corporation for purposes of annual accounting rules. P.L. 97-248 (H.R. 4961).
  - Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Installment Sales Provisions Act of 1980. H.R. 6056, P.L. 97-448.
- Administration:
  - Administrative summons enforcing actions involving U.S. citizens or residents living abroad, to establish venue. H.R. 6300, P.L. 97-248 (H.R. 4961).
  - Administrative summons, to revise rules. P.L. 97-248 (H.R. 4961).
  - Attorneys fees, to be awarded to prevailing party (other than the Federal Government) in the case of civil tax cases. H.R. 2555.
  - Attorneys fees and court costs, to be awarded to prevailing party (other than the Federal Government) in the case of civil tax cases. H.R. 3262, 4857, 4961, 5836.
  - Attorneys fees, to provide award of reasonable litigation costs in civil tax cases where taxpayer prevails and Government position was unreasonable. P.L. 97-248 (H.R. 4961).
  - Audits:
    - Church audits, to improve IRS procedures on. H.R. 7128.
    - Partnership, audit rules, to revise. H.R. 6395, P.L. 97-248 (H.R. 4961).
    - Partnership and subchapter S corporations, audit rules, to revise. H.R. 6300, P.L. 97-248 (H.r. 4961).
    - Windfall profit tax partnership audit rules, to revise. P.L. 97-248 (H.R. 4961).
  - Barter exchanges, to treat as third-party recordkeepers for purposes of special procedures applicable to third-party summonses. H.R. 5865.
  - Commission on Federal Tax Laws, to establish. H.R. 3162.
  - Disclosure of information:
    - Dealing with privacy, to prohibit. H.R. 1057.
    - Federal lending agencies, to allow. Exec. Comm. 1421, H.R. 3741, 4613, P.L. 97-365.
    - Filed with IRS, to insure confidentiality of. H.R. 1502, 3064.
    - For use in certain audits by GAO, to allow. H.R. 6475.
    - From tax returns of addresses of individuals who have defaulted on health education loans, to permit. Exec. Comm. 4349.
    - IRS to guarantee agencies of address information of students who have defaulted on loans under the HEAL program or on federally supported health professional school loans. Exec. Comm. 1391, H.R. 3723.
    - Methods for selection of tax returns for audit, to prohibit. H.R. 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
    - Modify definition of. Exec. Comm. 2566.
    - Privacy of personal medical information, to prohibit. H.R. 1059.
    - Returns and return information for use in criminal investigations, to provide. H.R. 6475.
    - Tax delinquent account, to allow for certain Federal loan applicants. Exec. Comm. 1421, H.R. 3741, 4613, P.L. 97-365.
    - Third-party information, to protect taxpayers privacy. H.R. 1501, 3065, 4160.
    - To certain State law enforcement agencies, of persons receiving permits to produce distilled spirits for use as fuel, to allow. H.R. 6380.
    - To National Institute for Occupational Safety and Health for use in their epidemiological research program, to authorize. H.R. 4023, 4434.

Income tax:—Continued
Administration:—Continued
Expressing the sense of Congress that individual and business tax relief measures in the Economic Recovery Tax Act of 1981 should not now be amended. H.Con. Res. 326.
Jeopardy and termination assessments:
Treatment of items used in illegal activities, special rules relating to. H.R. 6300, P.L. 97-248 (H.r. 4961).
"National Tax Liberation Day", to establish as a legal public holiday. H.R. 5249.
Paperwork reduction not applicable to any rule or regulation promulgated under the Internal Revenue Code. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Penalities:
Additional tax for certain overvaluations. H.R. 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Burden of proof placed on the Secretary of the Treasury in imposing the tax shelter promoter penalty. H.R. 6300, P.L. 97-248 (H.R. 4961).
Civil action brought by the United States to enjoin promoters of abusive tax shelters, etc., to allow. H.R. 6300, P.L. 97-248 (H.R. 4961).
Civil fraud penalty on corporate directors, officers, employees and agents, to impose. H.R. 5829.
Civil fraud penalty, portion of underpayment which is attributable to fraud, to apply. H.R. 6627.
Civil penalty against the United States for unauthorized disclosures by an employee. H.R. 6475.
Civil penalty for filing more than one withholding statement, to increase. H.R. 6606.
Civil penalty on person who aids in preparation or presentation of certain documents with understated tax liability, to impose. H.R. 6300, P.L. 97-248 (H.r. 4961).
Criminal penalty for failure to file estimated tax where taxpayer falls within statutory exception, to remove. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Extended failure to file return, new minimum penalty, to impose. H.R. 5829.
Failure to furnish information with respect to certain foreign corporations, penalty, to impose. H.R. 6300, P.L. 97-248 (H.R. 4961).
Frivolous income tax return, penalty, to impose. H.R. 6300, P.L. 97-248 (H:R. 4961).
Increase penalty for failure to file certain information returns. H.R. 1314, 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Increase penalty for failure to file information returns or supply identifying numbers. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Increase penalty for false information regarding withholding or overstated deposit claims. H.R. 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Increase penalty for underpayments due to negligence or civil fraud. H.R. 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Increase penalty for various noncompliance activities. P.L. 97-248 (H.R. 4961).
IRS to waive penalty imposed on underpayments where there was reasonable cause for the underpayment. H. R. 7164.
Procedural rules, to revise. P.L. 97-248 (H.R. 4961).
Substantial understatement of tax on nondisclosed items, penalty, to impose. H.R. 5829.
Registration of certain bonds required. P.L. 97-248 (H.R. 4961).
Reimbursement by Government of all reasonable litigation costs in civil tax cases where taxpayer prevails and Government position was unreasonable, to provide. P.L. 97-248 (H.R. 4961).
Reimbursement by Government of all reasonable litigation expenses, prevailing taxpayers on legal action, to provide. H.R. 1095.
Reporting requirements, to revise. P.L. 97-248 (H.R. 4961).
Income tax:—Continued
Administration:—Continued
Secretary of the Treasury to issue rules and regulations pertaining to amendments to the code as soon as possible after enactment. H.R. 5829.
Special procedures for third-party summonses, to impose. H.R. 6300, P.L. 97-248 (H.R. 4961).
Suits against empioyees complying with withholding notices; attorneys' fees, to prohibit. H.R. 6606.
Third-party recordkeeper, defines duties of. P.L. 97-248 (H.R. 4961).
Withholding on certain interest and dividends, to require. H.R. 6300, P.L. 97-248 (H.R. 4961).
Alaska Native corporations, exemption clarified. P.L. 97-248 (H.R. 4961).
Appropriation, authorization for payment with respect to reduced amounts paid to Guam and the Virgin Islands because of tax reductions to individuals. H.R. 4242, 4260, 4262.
Automobile or truck transaction, certain, entered into before Jan. 1, 1981, sale or lease treatment to be determined without regard to any rental adjustment clause. H.R. 2837, 6358.
Automobile or truck transaction, sale or lease treatment not to be changed without legislative action. H.R. 3857.
Averaging of income:
Married individuals, income and deductions of former spouse not to be taken into account. H.R. 2217, 5234.
Repeal part I of subchapter Q of chapter 1. H.R. 6070, 6303.
Brokers, information report requirements, amend rules relating to information returns. H.R. 6300, P.L. 97-248 (H.R. 4961).
Capital expenditures, clarify tax treatment of certain expenses incurred in closing a landfill. H.R. 7250.
Capital gains and losses:
Alternative tax for corporations, reduce to 20 percent. H.R. 3050.
Alternative tax reduced on valuation of property, to provide. H.R. 1000.
Basis, allocation based on certain farmland development rights, to provide. H.R. 7226.
Capital assets, certain governmental obligations issued at discount, to treat as. H.R. 4242, 4260, 4262, 4323.
"Capital assets", definition of. H.R. 1208.
Capital assets, holding period requirements for capital gains treatment, to eliminate. H.R. 2083.
Capital assets, nonproductive, capital gain treatment, to disallow. H.R. 1821, 4262, 4323.
Capital assets, nonrecognition of gain on sales and exchanges when proceeds are reinvested in securities issued by domestic corporations, to provide. H.R. 5587.
Carryover basis provisions, extension of. H.R. 11.
Commodity tax straddles:
Dispositions, certain, treated as sales or exchanges. H.R. 4242, 4260, P.L. 97-34.
Futures contracts:
Losses allowed only to extent of unrealized gains. H.R. 4269, 4504, P.L. 97-34 (H.R. 4242).
Marked to market, at 60 percent long term and 40 percent short term capital gain or loss, with 3 year carryback of losses. H.R. 4269, 4504, P.L. 97-34 (H.R. 4242).
Government obligations issued at discount, to allow only in excess of unrealized gains. H.R. 4242, 4260, 4273, P.L. 97-34.
Interest and carrying charges, to allow only in excess of unrealized gains. H.R. 4242, 4260, 4273, P.L. 97-34.
Losses, to allow only in excess of unrealized gains. H.R. 4242, 4260, 4273, P.L. 97-34.
Offsetting property, with respect to. H.R. 1293, 1338, 4262, 4323.
Prompt identification requirements, to allow only in excess of unrealized gains. H.R. 4242, 4260, P.L. 97-34.
Secretary of the Treasury to review commodity tax straddle legislation. H.R. 4273.

Income tax:—Continued
Capital gains and losses:—Continued
Constant dollar debt obligations, to adjust basis upward by inflation. H.R. 4842.
Deduction for capital gains, limit to 50 percent. H.R. 6257.
Deduction for capital gains, to repeal. H.R. 4821.
Farmland development rights, individual age 55, one-time exclusion, to allow. H.R. 7226.
Foreign investment company stock, with respect to the treatment of gain on the sale or exchange of. H.R. 2403, P.L. 97-34 (H.R. 4242).
Foreign investment in U.S. real property, to amend rules. P.L. 97-34 (H.R. 4242).
Foreign investors subject to tax on gain from sale or exchange of farming property and other real property. H.R. 80, 1084.
Holding period required for long-term capital gains, reduce to 6 months. H.R. 3678, 4260, 5120.
Holding period required for long-term capital gains, to eliminate. H.R. 5248.
Indexing, of certain assets for purposes of determining capital gain or loss. H.R. 712, 1000, 1798, 2427.
Inflation adjustment of gain on sale or exchange of certain property, to provide. H.R. 1000.
Involuntary conversions of broadcast property, relating to definition of. H.R. 3488.
Involuntary conversions of certain lands in Colorado for expansion of the Fort Carson military installation, to allow. H.R. 5177.
Involuntary or compulsory conversions, to permit gain from, to be reportable over a 10-year period. H.R. 3342.
Leased track material (railroad), to be treated as property used in a trade or business. H.R. 3987.
Moves of sport franchises, certain, to be treated as sales for capital gains purposes. H.R. 2557.
Nonrecognition treatment:
Energy related investments, to provide for the recognition of gain from sale or stock in a domestic corporation engaged in a trade or business related to energy if within 90 days after the sale the proceeds are invested in stock of another such corporation. H.R. 359.
Extend for 1 year the reinvestment period for proceeds from sale or exchange of, in the case of members of the Armed Forces stationed overseas. H.R. 4658.
FCC-ordered disposition of broadcast property to reinvestment in a newspaper, under certain conditions, to expand. P.L. 97-362 (H.R. 4717).
Gain on certain rollover of principal residences where cost of purchasing new residence is less than adjusted sales price of old residence, to allow. H.R. 4104.
Nonrecognition of gain on sale of principal residence (sec. 1034), to repeal. H.R. 6070, 6303.
Productive assets, sales and exchanges of, to provide. H.R. 3719.
Sale of property where qualified property acquired, nonrecognition of gain on sale. H.R. 6689.
Small business, nonrecognition of gain on certain sales and exchanges of unincorporated trade or businesses by individuals age 55 or over. H.R. 1600.
Small business stock, nonrecognition treatment of gain on reinvestment and increase in basis of small business stock sold to an ESOP. H.R. 3794.
Small business, to provide nonrecognition of gain on certain sales and exchanges of. H.R. 11, 2949, 3682, 3761, 5078.
Patents, sale or exchange of from qualified institutions, sec. 1235 treatment, to provide. H.R. 6167.
Principal residence:
Condominium, sale of, or stock in cooperative housing corporations, to qualify for one-time exclusion of gain from sale of principal residence. H.R. 5492.
Condominium units, conversion into, election to treat as sales. H.R. 7334.

Income tax:—Continued
Capital gains and losses:—Continued
Principal residence:—Continued
Disabled individuals to be treated same as individuals 55 or over for purposes of the one-time exclusion of gain from sale or exchange of a principal residence. H.R. 490, 4784, 7075.
Elimination of age requirement for one-time $100,000 exclusion provided in P.L. 95-600. H.R. 1000, 2859, 3357.
Exclude all gain from sale of. H.R. 1386.
Extend to 2 years the 18 month rollover period on sale of a residence. H.R. 4242, 4260, 4273, P.L. 97-34.
Extend 2-year rollover period on sale of a residence to 3 years. H.R. 7129.
Extend to 48 months the period for rollover of nonrecognition of gain on sale of a principal residence. H.R. 2355.
Extend to 60 months the period for rollover of nonrecognition of gain on sale or exchange of a principal residence. H.R. 4104.
Inflation taken into account in determining gain or loss. H.R. 2103.
One-time exclusion from gain on sale or exchange of a principal residence for those age 55 or under. H.R. 607, 2066, 2398, 2432.
Sale of by taxpayer age 55 or over, to provide a deduction in lieu of an exemption. H.R. 6944.
Sale or exchange of farmland, certain, use of, which is restricted to farmland, to exclude from gross income. H.R. 3352.
Transfer of principal residence transactions in divorce or legal separations, no gain or loss allowed. H.R. 1381.
$125,000 one-time exclusion for those over 55, to allow. H.R. 4242, 4260, 4273, P.L. 97-34.
Qualified stock options, to restore the law in existence prior to the Tax Reform Act of 1976 in the case of small business. H.R. 11.
Rates:
Corporations:
Rates on sales or exchanges of qualified property in a private jobs and enterprise zone, reduction of. H.R. 1104, 3824, 3761, 6009.
Reduce by allowing a 70 percent deduction (rather than 60 percent). H.R. 7, 2533, 5120.
Reduction for qualified rural small business, to allow. H.R. 4576, 6053, 6689.
Individuals:
Rates on sales or exchanges of qualified property in a private jobs and enterprise zone, reduction of. H.R. 1104, 3824, 6009.
Reduce maximum to 20 percent in 1981 (rather than 28 percent). H.R. 4260, 4273.
Reduce to 21 percent (rather than 28 percent). H.R. 7, 2533.
Reduction for taxpayer who is a rural small business, to allow. H.R. 4576, 6053, 6689.
Reduction of tax for certain small business concerns. H.R. 11, 3202.
Regulated futures contracts, marked to market. H.R. 4262, 4323.
Related parties, certain dispositions under Installment Sales Revision Act, to be treated as capital gains. H.R. 5599.
Repeal deduction for capital gains. H.R. 4821.
Repeal part I of subchapter P of chapter 1 of the Internal Revenue Code. H.R. 3181, 6070, 6303.
Residential rental property, conversion into condominium or cooperative housing, gain from conversion of, to be treated as ordinary income. H.R. 3841.
Rollover of gain from sale of farmland development rights, to allow. H.R. 7226.
Sale or exchange, certain terminations of rights in personal property, to treat as. H.R. 4262, 4323.
Securities, prompt identification to account, to provide. H.R. 4262, 4323.

Income tax:—Continued
Capital gains and losses:—Continued
Small business participating debentures, earnings distribution under, to be treated as long-term capital gain. H.R. 3761, 4015, 5078.
Small business, rollover of gain on sale of property where reinvestment in. H.R. 7290.
Stock in new corporations, deferral of gain on sale or exchange of. H.R. 81, 3050.
Stock options, incentive, with respect to tax treatment of. H.R. 822, 3050, 3288, 3460, 3682, 3718, 3854, 4262, 4323.
Stock options, restricted, income when sold to be capital. H.R. 4242, 4260, P.L. 97-34.
Stocks and bonds of small corporations, sale of, cut capital gains tax in half, with respect to. H.R. 611, 821.
Straddles:
Dispositions, certain, treated as sales or exchanges. H.R. 4242, 4260, P.L. 97-34.
Futures contracts:
Losses allowed only to extent of unrealized gains. H.R. 4269, 4504, P.L. 97-34 (H.R. 4242).
Marked to market, at 60 percent long term and 40 percent short term capital gain or loss, with 3 year carryback of losses. H.R. 4269, 4504, P.L. 97-34 (H.R. 4242).
Government obligations issued at discount, to allow only in excess of unrealized gains. H.R. 4242, 4260, 4273, P.L. 97-34.
Interest and carrying charges, to allow only in excess of unrealized gains. H.R. 4242, 4260, 4273, P.L. 97-34.
Losses, to allow only in excess of unrealized gains. H.R. 4242, 4260, 4273, P.L. 97-34.
Offsetting positions in personal property, with respect to. H.R. 1293, 1338, 4262, 4323.
Prompt identification requirements, to allow only in excess of unrealized gains. H.R. 4242, 4260, P.L. 97-34.
Secretary of the Treasury to review commodity tax straddle legislation. H.R. 4273.
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
Collections of:
2 percent of Federal income taxes collected to be used by States and territories for educational purposes. H.R. 83.
Charge period for payment of taxes under sec. 4161(a) of the code. H.R. 2402.
Collection of certain non-tax liability, under first assessment, period stayed to be shortened. H.R. 2543.
Collection of debts owed to Federal Government, administered by IRS through retention of tax refunds. H.R. 2543.
Collection procedures, to regulate and limit collection procedures of the Internal Revenue Service to provide protection of taxpayers civil rights. H.R. 4093, 4931, 5445.
Court order required for collections not in jeopardy. H.R. 1092, 1343, 2554.
Independent contractors, 10 percent withholding on payment to. H.R. 5867.
Individuals to take into account business deductions in calculating withholding allowances, to allow. H.R. 3967.
Overpayment under sec. 18 of the Food Stamp Act of 1977. H.R. 2368.
Special rules for collection of withholding on pensions, annuities, and certain other deferred income. H.R. 6300, P.L. 97-248 (H.R. 4961).
Student loans in default, procedures for collection of. H.R. 6342, 6613, 6703.
Student loans of $600 or less in default, procedures for collection of. H.R. 2543.
Uniform periods for returns and payments of excise taxes, to provide. H.R. 4545.
Corporations:
Accelerated cost recovery, to provide. H.R. 4242.

Income tax:—Continued
Corporations:—Continued
Accumulated earnings tax:
Increase from $150,000 to $250,000. H.R. 4242, 4260, 4273, P.L. 97-34.
Increase from $150,000 to $300,000. H.R. 3761.
Increase from $150,000 to $500,000. H.R. 423.
Increase from $250,000 to $500,000. H.R. 7290.
Acquisitions and mergers:
Acquisition of business entities, 15 percent excise tax, to impose. H.R. 5719.
Consolidated returns, disallow in certain instances. H.R. 6604.
Distribution of stock, increase certain holding period requirements. H.R. 6604.
Election to have stock purchase treated as asset purchase. H.R. 6295, 6725.
Interest expense in connection with unfriendly corporate takeovers, deduction for, to deny. H.R. 4562, 5855.
Interest on indebtedness incurred by a corporation to acquire another corporation if determined by the President that use of debt for corporate acquisition should not be discouraged, to deny. H.R. 5517.
Liquidations, certain distributions to treat as. H.R. 6604.
Liquidation, partial, to treat as exchange. H.R. 6295, 6725, P.L. 97-248 (H.R. 4961).
Rate, to impose additional income tax in the case of certain corporate acquisitions. H.R. 6605.
Reduce incentives for corporate takeovers. H.R. 6295, 6725.
Appreciated property, distribution of certain exceptions from gain recognition requirement, to repeal. P.L. 97-248 (H.R. 4961).
Bad debt reserves, present percentage rate for computing the addition to, make permanent. H.R. 6556.
Basis adjustment for investment tax credits, to require. P.L. 97-248 (H.R. 4961).
Business development companies, to treat as regulated investment company. H.R. 5683.
Capital cost recovery, first-year method, deduction for, to allow. H.R. 2432, 2525, 3443.
Capital cost recovery, deduction based on 10-5-3 year classification rather than useful lives, to allow. H.R. 154, 204, 242, 480, 969, 1036, 1053, 1090, 2648.
Capital cost recovery, simplified, based on 2-4-7-10 year classification rather than useful lives, to allow. H.R. 3, 81, 710, 2383, 3050.
Coupon stripping, certain purchases treated as bonds issued at discount. P.L. 97-248 (H.R. 4961).
Construction period interest and taxes, certain, to require capitalization of. P.L. 97-248 (H.R. 4961.)
Debt/equity Treasury regulations under code sec. 385, to delay. H.R. 6429, 6684.
Deduction for small business, equity investment up to $20,000. H.R. 3202.
Distribution of stock, increase certain holding period requirements (in order to discourage tax motivated corporate takeovers). H.R. 6604.
Dividends:
100 percent dividend-received deduction to apply to dividends received by a corporation from a domestic corporation. H.R. 306.
Amounts equal to the dividends paid by a domestic corporation during the taxable year, to allow a deduction for. H.R. 1445.
Dividend reinvestment in stock of public utilities, to exclude up to $750 individual, $1,500 joint returns, annually. P.L. 97-34 (H.R. 4242).
Dividend reinvestment in stock of public utilities, to exclude up to $1,500 ($3,000 for joint return) annually. H.R. 4273.
Dividend reinvestment plans, relating to tax treatment of. H.R. 488, 654, 1415, 3785.

Income tax:—Continued
Corporations:—Continued
Dividends:—Continued
Dividends paid by a domestic corporation, deduction for, to allow. H.R. 4972.
Double tax on dividends, to eliminate. H.R. 5085.
Domestic international sales corporations (DISC):
Expand to cover banking organizations investing in export trading companies. H.R. 3538.
Expand to cover fungible products marketed through pooling arrangements of cooperative associations. H.R. 5230.
Financial institution which is a banking organization, as defined in sec. 581 of the Export Trading Company Act of 1981, allow DISC treatment of. H.R. 1799, 3173.
Removal of certain limitations on deferral in case of small DISC's. H.R. 1600.
Replace with International Sales Corporation (ISC). H.R. 5179, 7311.
To repeal. H.R. 1935, 3525.
To repeal tax exemption after 1980. H.R. 4262, 4323, 4677.
To repeal tax exemption after 1982. H.R. 6257.
Estimated tax payments, 80 percent of current liability, to require. H.R. 4242, 4260, 4262, 4323, P.L. 97-34.
Estimated tax payments, 90 percent of current liability, to require. P.L. 97-248 (H.R. 4961).
Foreign corporations:
Caribbean Basin property, defines special rules for recapture of credit. H.R. 5900.
Caribbean Basin property, investment in, passthrough of 5 percent credit to shareholder. H.R. 5900.
Clarify the extent to which a State or political subdivision may tax certain income from sources outside the United States. H.R. 1983.
Compliance provisions, to revise for. P.L. 97-248 (H.R. 4961).
Controlled foreign corporations, deferral of taxation on undistributed profits, to repeal. H.R. 4262.
Controlled foreign corporations, limitation on exclusion of foreign based company shipping from subpart F income. H.R. 3525.
Controlled foreign corporations, undistributed profits, to include in gross income. H.R. 6257, 6279.
Deferral of taxation on oil related income, to repeal. H.R. 4323, P.L. 97-248 (H.R. 4961).
Double taxation of earnings and profits, to eliminate. H.R. 5548.
Foreign data collection expenses, 10 percent expenses paid or incurred, to provide. H.R. 6435.
Foreign oil and gas income:
Current taxation of foreign oil and gas non-extraction income, to provide. P.L. 97-248 (H.R. 4961).
Oil and gas extraction taxes, credit, to deny. H.R. 1935, 3118, 3525, 4242, 4262, 4677.
Oil and gas extraction taxes, to limit amount allowed as foreign tax credit. P.L. 97-248 (H.R. 4961).
Oil and gas extraction expenses, to exclude. H.R. 4323.
Tax credit for excess foreign oil related payments, to deny. H.R. 4323.
Taxes on foreign oil and gas income to be treated as royalities. H.R. 1861, 3914.
Loss carryovers, net operating, savings and loan reorganizations, to amend. H.R. 4260, 4273.
Loss recapture rule of the Tax Reform Act of 1976, to exclude economically incurred pre-1976 losses. H.R. 1536.
Losses, recapture in termination cases. H.R. 5843.
Research and experimental expenditures attributable to activities conducted in the United States as allowable income from sources within the United States. H.R. 2473, 5332, 6024.
Tax compliance rules for transactions outside the United States, to revise. H.R. 6300, P.L. 97-248 (H.R. 4961).

Income tax:—Continued
Corporations:—Continued
Insurance companies, certain, subject to corporate tax, to modify. H.R. 6303.
Insurance companies, certain, to revise taxation of. P.L. 97-248 (H.R. 4961).
International Sales Corporation, replacement for Domestic International Sales Corporation. H.R. 5179, 7311.
Life insurance companies, special temporary rules for taxing of, to provide. H.R. 6045.
Life insurance, tax exempt status of the interest of certain life insurance accounts to flow-through the policyholders, to allow. H.R. 1384.
Life insurance companies, to revise taxation of. P.L. 97-248 (H.R. 4961).
Liquidations, certain distributions to treat as, (in order to discourage tax motivated corporate takeovers). H.R. 6604.
Marketmaking reserve, deduction for, to allow. H.R. 3682, 3761.
Minimum tax on corporations, to modify to take account of corporate preference cutbacks. P.L. 97-248 (H.R. 4961).
Minimum tax on corporations, to repeal. H.R. 5206.
Modifies sections 263, 274 of the Internal Revenue Code; makes reforms to subsection (c) of section 11 of the Internal Revenue Code. H.R. 3181, 6070, 6303.
Net operating losses, corporate carryovers where continuing interest falls below 60 percent, place limitation on. H.R. 6295.
Net operating losses, extension of carryover period. H.R. 4273.
Net operating losses, extension to 7 years for carryback period in the case of a qualified automobile manufacturer. H.R. 1519.
Net operating losses rule for FNMA, to modify. H.R. 4717, P.L. 97-362.
Original issue discounts on corporate bonds, allowed as deduction for issuer. P.L. 97-248 (H.R. 4961).
Personal holding companies, to modify certain tests. P.L. 97-248 (H.R. 4961).
Personal holding company, certain lending or finance businesses, to revise definition of. H.R. 2397, 4961, 5836.
Possessions and Virgin Islands, corporations, to revise treatment of. P.L. 97-248 (H.R. 4961).
Preferences, certain, to reduce by 15 percent. P.L. 97-248 (H.R. 4961).
Rates:
Cost-of-living adjustments, to provide. H.R. 3336.
Graduated corporate income rates, to provide. H.R. 1000, 1186, 2245, 3157, 3181, 3202, 3682, 3761, 3767, 3930, 6070, 6303.
Impose additional income tax in the case of certain corporate acquisitions. H.R. 6605.
Inflation adjustment, to allow. H.R. 4972.
Limitation of 30 percent to apply to corporate income tax rates. H.R. 306.
Reduction in corporate tax rates for qualified business in a private jobs and enterprise zone. H.R. 1104, 3824, 6053.
Reduction in. H.R. 1377, 2949, 4242, 4260, 4269, 4273, 4504, 7290, P.L. 97-34.
Zero rate of tax where small business corporation distributes dividends. H.R. 3767.
Reorganizations, savings and loan associations, net operating losses, to amend. H.R. 4260, 4273.
Repeal deduction for corporations. H.R. 4821.
Repeal part VIII of subchapter B of chapter 1. H.R. 6303.
Savings and loan associations, reorganizations, to amend. H.R. 4260, 4273.
Stock or debt, Treasury regulations under code sec. 385, to postpone until July 1, 1984. H.R. 6429.
Stock or small business corporations, purchase of, to allow a deduction for. H.R. 6698.
Stock purchases, certain, to treat as asset purchases. P.L. 97-248 (H.R. 4961).
Subchapter S corporations:
Allows "Export Trading Company", to elect. H.R. 1799, 3173.

Income tax:—Continued
Corporations:—Continued
Subchapter S corporations:—Continued
Application of the investment tax credit at risk rules, with respect to. H.R. 6414.
Audit provisions, to revise. H.R. 6300, P.L. 97-248 (H.R. 4961).
Corporation deriving more than 80 percent of its gross receipts from sources outside the U.S., termination of, to repeal. P.L. 97-354 (H.R. 6055).
Difference in voting rights in common stock will not violate one-class-of-stock requirement. P.L. 97-354 (H.R. 6055).
Distributions, substantial modifications, to provide. P.L. 97-354 (H.R. 6055).
Elections, revocations and terminations, to modify rules for. P.L. 97-354 (H.R. 6055).
Eligibility:
Increase allowable number of sharholders from 15 to 25. H.R. 3202, 3682, 3767, 3930, 4242, 4260, 4273, P.L. 97-34.
Increase allowable number of shareholders from 15 to 100. H.R. 11, 3761.
Increase allowable number of shareholders from 25 to 35. H.R. 6055, P.L. 97-354.
Shareholders of subchapter S corporation, deduction for percentage depletion, in lieu of allowing deduction to the corporation. H.R. 6174.
ESOP plans to be permitted. H.R. 3794.
Individual becoming a shareholder of a subchapter S corporation after initial election of subchapter S status, will not have power to terminate election by affirmatively refusing to consent to the election. P.L. 97-354 (H.R. 6055).
Losses, carryforward, to allow carryforward of amounts passed through. P.L. 97-354 (H.R. 6055).
Passive income test, to eliminate for corporations without accumulated earnings and profits. H.R. 6055, P.L. 97-354.
Passthrough of income, deduction, loss, and credits, to provide that character of items will pass through to shareholder. P.L. 97-354 (H.R. 6055).
Repeal the passive income limitation for small business corporations. H.R. 4032.
Simplification of rules for eligibility for subchapter S status and operation of subchapter S corporations, to provide. H.R. 6055, P.L. 97-354.
Small business corporation, perferred stock disposed of at loss, ordinary loss treatment, to allow. H.R. 4242.
Subchapter S corporations to hold business rental real estate property, to permit. H.R. 4823.
Technical corrections, to provide. P.L. 97-448 (H.R. 6056).
Trusts, certain simple to be shareholders in, to permit. H.R. 1487, 4242, 4260, 4273, P.L. 97-34.
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
Credits against tax:
Aircraft noise insulation, 40 percent not to exceed $10,000 per taxable year. H.R. 5229.
Audit, tax for expenses incurred where taxpayer is not liable for more taxes as a result of such audit, to allow. H.R. 818.
Auto workers, unemployed, provide employees a nonrefundable tax credit for hiring. H.R. 5863.
Auto workers, unemployed, refundable credit for retraining expenses, to provide. H.R. 5863.
Caribbean countries, business insurance, 30 percent credit for cost of, to allow. H.R. 6715.
Compensation paid by employer to employee for period employee is participating in Armed Forces training, refundable credit, to provide. H.R. 1361.
Computers, home, 50 percent of expenses paid, to allow. H.R. 6397.

Income tax:—Continued
Credits against tax:—Continued
Conservation tillage practices, to provide farmers a refundable credit. H.R. 3445, 4411, 4770, 7209.
Contracts with minority owned small businesses, to increase credit allowable. H.R. 4896.
Contributions of gleaned crops to certain tax exempt organizations, to allow. H.R. 3870.
Contributions to candidates for Congress, not to exceed $10 per individual, to provide. H.R. 1123.
Contributions to candidates for public office, to increase to $100 individual, $200 joint return. H.R. 4070, 5793.
Contributions to charity:
50 percent of contribution in lieu of a deduction, to allow. H.R. 2933.
Educational expenses, corporations, 5 percent up to $5,000. H.R. 92.
Volunteer services:
Individuals who perform for any organization engaged in the treatment, care or rehabilitation of the physically handicapped or mentally ill. H.R. 767.
Contributions to rural enterprise zones, 5 percent credit, to allow. H.R. 6689.
Domestic corporations stock, 10 percent credit for investment in, to encourage. H.R. 63.
Drug trafficking, credit for, to deny. H.R. 5924.
Drugs for rare diseases, credit for experimental expenses, to allow. H.R. 5238, P.L. 97-414.
Earned income:
Aliens, eliminate tax credit for earned income for aliens who are not lawful permanent residents of the U.S. H.R. 4162.
Armed Forces member maintaining a household in the United States to be eligible for the earned income credit, to eliminate. H.R. 1994, 3425.
Cost-of-living adjustments, to provide. H.R. 3336.
Employees in enterprise zones, refundable credit of 5 percent, to allow. H.R. 3824, 6009.
Increase in earned income credit to 11 percent. H.R. 2383, 2432, 4262, 4323, 4269, 4504.
Increase in earned income credit to 11 percent of the first $5,000 of earnings with phaseout between $8,000 and $12,000 of income in 1982. H.R. 4242.
Increase in earned income credit to 15 percent. H.R. 2853.
Liberalize. H.R. 1318.
Education expenses:
Elementary or secondary education:
Private tuition, expenses for:
25 percent not to exceed $100 in 1981; $150 in 1982-83. H.R. 366.
25 percent not to exceed $100 in 1981; $200 in 1982-83. H.R. 380, 486.
25 percent not to exceed $150 in 1981; $250 in 1982. H.R. 1301.
50 percent not to exceed $100 after 1983; $300 after 1984; and $500 after 1985; with a phaseout of credit on adjusted gross income which exceeds $50,000. Exec. Comm. 4217, H.R. 6701.
50 percent tuition expenses not to exceed $200. H.R. 2601.
50 percent tuition expenses not to exceed $300, refundable credit, to provide. H.R. 1443.
50 percent not to exceed $500 before 1983; $1,000 after 1983. H.R. 2899, 3665, 3860, 5221, 5796.
50 percent tuition expenses not to exceed $500 or a $1,000 deduction. H.R. 89, 90.
50 percent not to exceed $500 phased in over a 3 year period. H.R. 1323.
100 percent of amount paid, to provide. H.R. 3952.

Income tax:—Continued
Credits against tax:—Continued
Education expenses:—Continued
Higher education:
20 percent of tax or $500, lesser of per year, to allow. H.R. 92.
25 percent not to exceed $200 in 1981; $300 in 1982; and $400 in 1983. H.R. 380.
25 percent not to exceed $250 in 1981; $500 in 1982. H.R. 487.
25 percent not to exceed $300 in 1981; $600 in 1982. H.R. 1302.
25 percent of contribution made to an institution for international business studies. H.R. 2868.
50 percent not to exceed $100 after 1983; $300 after 1984; and $500 after 1985; wiht a phase-out of credit on adjusted gross income which exceeds $50,000. Exec. Comm. 4217, H.R. 6701.
50 percent tuition expenses not to exceed $300, refundable credit, to provide. H.R. 1443.
50 percent, not to exceed $500 before 1983; $1,000 after 1983. H.R. 2899, 3665, 3860, 5221, 5796.
50 percent not to exceed $500 phased in over a 3 year period. H.R. 1323.
50 percent tuition expenses not to exceed $500 or a $1,000 deduction. H.R. 89, 90.
100 percent of amount paid, to provide. H.R. 3952.
Contributions to a reserve for basic research by institutions of higher education, not to exceed 5 percent of taxable income of taxpayer's trade or business. H.R. 81, 3050.
Contributions to a reserve for basic research by institutions of higher education, not to exceed 25 percent of taxable income of taxpayer's trade or business. H.R. 3288.
Flat amount:
$350 per year. H.R. 209.
$400 per year. H.R. 739, 2601, 4303.
$1,000 per individual. H.R. 263.
$2,000 per individual. H.R. 2231.
Racially discriminatory schools, declaratory judgment, to deny. Exec. Comm. 4217, H.R. 6701.
Vocational:
5 percent credit for taxpayer who has a qualified rural small business, for skill development. H.R. 4576.
25 percent not to exceed $250 in 1981; $500 in 1982. H.R. 487.
25 percent not to exceed $300 in 1981; $600 in 1982. H.R. 1302.
50 percent tuition expenses not to exceed $300, refundable credit, to provide. H.R. 1443.
50 percent not to exceed $500 phased in over a 3 year period. H.R. 1323.
50 percent tuition expenses not to exceed $500 or a $1,000 deduction. H.R. 89, 90.
50 percent not to exceed $500 before 1983; $1,000 after 1983. H.R. 2899, 3665, 3860, 5221, 5796.
100 percent of amount paid, to provide. H.R. 3952.
Flat amount:
$1,000 per individual. H.R. 263.
$2,000 per individual. H.R. 2231.
Elderly:
Adjusted gross income limitation, to eliminate. H.R. 265, 427, 2064.
Dependents, individuals who maintain household which includes elderly, $250 credit, to provide. H.R. 311, 3955, 4059.
Increase to $3,000 for a single individual and to $4,500 for a couple. H.R. 265, 427.
Increase to $7,000 for a single individual and to $10,000 for a couple. H.R. 2064.
Increase to $15,000 for a single individual and to $17,500 for a couple. H.R. 2630, 4197.

Income tax:—Continued
Credits against tax:—Continued
Elderly:—Continued
Property tax relief for low-income elderly, not to exceed $600, to provide. H.R. 5405.
Refundable credit for increased costs of residential energy. H.R. 3628.
Refundable credit for increases in real property taxes and utility bills, to provide. H.R. 428.
Electric utility fuel surcharges resulting from shutdown of nuclear power generating facilities, refundable tax credit, to allow. H.R. 485, 3019.
Employee stock ownership plans (ESOP):
Bequests and other transfers to employee charitable contributions, stock ownership plans, to allow. H.R. 3794.
Credit for employment of certain new employees, to allow. H.R. 3726.
ESOP financed through a credit equal to a percentage of payroll, which replaces existing extra investment credit for employee stock ownership plans. P.L. 97-34 (H.R. 4242).
Make permanent provisions relating to the funding of ESOP's through the investment credit. H.R.1380.
Payroll based credit for establishing an ESOP plan, to allow. H.R. 81.
Qualification for tax credit for ESOP, requirement that employer securities remain in plan, except in case of sale of all employer stock on assets and transfer of certain participants to acquiring entity. H.R. 3085.
Requirement that certain qualified employee stock ownership plans holding employer securities allow participants to direct how such securities are voted, to provide. H.R. 6227.
Special rules for contributions to ESOP's of qualified job expansion businesses. H.R. 2965.
To provide a tax credit for contribution made to, not to exceed 2 percent of qualified investment of taxpayer, or more than 1 percent of aggregate participants compensation. H.R. 1379.
Employer contributions to pension plans, to allow. H.R. 3396.
Employment related programs:
Employee productivity incentive plans, 5 percent tax credit to employer, to allow. H.R. 5682.
Homemakers, displaced (members of targeted groups), tax credit for hiring, to allow. H.R. 835, 3117.
Jobs creation credit (permanent), to establish. H.R. 6638.
Jobs tax credit:
Additional credit for qualified job expansion business for hiring residents of job expansion area. H.R. 390, 2965.
Disadvantaged individuals in an enterprise zone, credit for employment of, to allow. H.R. 6009.
Employers who add new employee positions to payroll in areas of substantial unemployment, to provide. H.R. 7043.
Employment of certain employees in enterprise zones, refundable credit of 5 percent, to allow. H.R. 3824.
Employment of certain employees in enterprise zones, refundable credit of 10 percent, to allow. H.R. 6009.
Employment of certain employees in qualified rural small business, refundable credit of 5 percent, to allow. H.R. 4576.
Handicapped individuals, 20 percent of commuting expenses not to exceed $5,000 to and from employment. H.R. 4872.
Individuals participating in certain training programs in labor-short industries, jobs tax credit, to allow. H.R. 3752, 5812.
In-school youths, certain, provides for eligibility of, under the targeted jobs tax credit. H.R. 931.
New jobs credit for individuals participating in training programs for skilled labor, to allow. H.R. 5812.

Income tax:—Continued
Credits against tax:—Continued
Employment related programs:—Continued
Jobs tax credit:—Continued
Qualified general assistance program, with respect to definition of. H.R. 4107.
Require certification requests to be in writing. P.L. 97-34 (H.R. 4242).
Require certification requests to be in writing, provision of the Economic Recovery Tax Act of 1981, to treat oral certification requests as written for a certain period. H.R. 5479.
Retention of employees during periods of high unemployment, credit, to allow. H.R. 4972.
Targeted areas, to provide for. H.R. 2950.
Targeted jobs credit for wages paid to individuals age 14 and participating in work experiences and career exploration programs, to allow. H.R. 4533.
Targeted jobs credit in rural enterprise zones, to increase. H.R. 6689.
Targeted jobs credit, to extend through 1983 and expand to include WIN registrants, and people involuntarily terminated from CETA jobs, eliminate cooperative education students and retroactive certifications. H.R. 4260, 4262, 4273, 4323.
Targeted jobs credit, to extend through 1983, and treat economically disadvantaged individuals who are 55 or more as members. H.R. 6886, 6929.
Targeted jobs credit, to extend through 1984, expand to economically disadvantaged youths, and to make other modifications. P.L. 97-248 (H.R. 4961).
Targeted jobs credit, to extend through 1984, increase amount of eligible wages to $10,000 per year; merge targeted jobs credit with the existing credits for hiring AFDC recipients and WIN registrants. H.R. 4242.
Targeted jobs credit, to extend through 1982 and expand to include AFDC, WIN, Vietnam veterans age 35 or over and people involuntarily terminated from CETA jobs; limits credit for cooperative education students. P.L. 97-34 (H.R. 4242).
Targeted jobs credit, to extend through 1984, and restrict retroactive certification. H.R. 3791.
Targeted jobs credit, to extend through 1987, to treat individuals whose unemployment benefits are exhausted as members of a targeted group. H.R. 6700, 7007.
Targeted jobs credit, to revise. H.R. 3751, 6801.
Unemployed individuals hired between June 15, 1982 and Oct. 15, 1982, tax credit for hiring of, to provide. H.R. 6579.
Unemployed individuals, qualified, in areas of high unemployment, tax credit for hiring of, to provide. H.R. 3, 710, 4180.
Unemployed individuals, refundable credit for employment of. H.R. 6165, 6305.
Unemployed workers, refundable tax credit for retraining expenses. H.R. 6305.
Vietnam-era veteran, extend targeted jobs credit for 3 years; increase amount of wages per year taken into account; eliminate requirement that Vietnam veteran be disadvantaged; and raise the maximum age of veteran who may qualify. H.R. 2486.
Youths employment during summer of 1982, credit for, to provide. H.R. 5389.
Youths participating in certain education programs, new jobs credit, with respect to. H.R. 5146.
Low-income older workers, 62 and over, credit for employment of, to allow. H.R. 3397.
Precollege math and science teachers, employment credit, to allow. H.R. 6774.

Income tax:—Continued
Credits against tax:—Continued
Employment related programs:—Continued
Transportation expenses:
Public transit fares by taxpayer, to and from place of employment, to allow. H.R. 655.
Ride-sharing programs, qualified, tax credit, to provide. H.R. 2588.
Work incentive program:
Extension of carryover period. H.R. 4273.
Handicapped individuals, portion of wages paid, employment of, to encourage. H.R. 4300.
Energy related:
Biomass, fuel produced from nonconventional fuel to solid fuel pellets made from biomass, with respect to application of. H.R. 4004.
Biomass recycling equipment to be treated as biomass property for tax purposes. H.R. 7268.
Chlor-alkali electrolytic cells, modifications to treat as specially defined energy property. P.L. 97-424 (H.R. 6211).
Coal preparation plants, energy credit, to allow. 2618.
Coal utilization property, energy credit, to allow. H.R. 2618.
Energy property, certain, to increase, to expand definition of, and to extend effective date. H.R. 2640.
Energy saving improvements to commercial and residential property, to encourage. H.R. 3910, 4789, 4912.
Expressing the sense of the House of Representatives with respect to need to continue tax incentives for energy conservation and renewable energy sources. H.Res. 243.
Farm equipment, conversion of, for alcohol use, refundable credit up to $2,000, to allow. H.R. 918.
Home heating oil, 33⅓ percent not to exceed $400. H.R. 1417, 5293.
Industrial energy efficient property, qualified, to allow a credit for. H.R. 2640, 7268.
Multifuel heating system, 30 percent not to exceed $2,000, plus 20 percent over $2,000, but not exceeding $10,000. H.R. 2587.
New automobiles, refundable credit for purchase of, manufactured by companies which have increased fuel economy, to allow. H.R. 146.
Oil or bitumen, per barrel, produced from rock, credit for production of, to provide. H.R. 1404.
Property used in producing methane-containing gas for fuel or electricity. H.R. 6131.
Public utilities, allowance of a credit for coal utilization property. H.R. 2325.
Residential energy credit:
Computation of, to permit qualified energy conservation expenditures to be taken into account with respect to dwelling unit owned by taxpayer and used as a principal residence by another individual. H.R. 3142.
Conservation expenditures, to increase credit to 40 percent not to exceed $3,000. H.R. 5648.
Cost-of-living adjustments, to provide. H.R. 3336.
District heating and cooling property, 40 percent, not to exceed $10,000, to allow. H.R. 3204.
Expand the dwelling units with respect to which the credit for energy conservation expenditures may be allowed to dwelling units under construction before Jan. 1, 1980. H.R. 4216, 5626.
Geothermal energy, clarify definition of. H.R. 4091.
Heat pumps, certain, treated as renewable energy source, to allow. H.R. 5520.
Lessor, portion of credit, to allow H.R. 5521.
Refundable tax credit for the elderly for increased costs of residential energy. H.R. 3628.
Solar, passive, for residential construction not to exceed $2,000 per unit, phased out after 1986. H.R. 1960, 1963, 4242.

Income tax:--Continued
Credits against tax:—Continued
Energy related:—Continued
Residential energy credit:—Continued
Solar, passive, for residential construction, to provide specfic criteria for allowance of. H.R. 5522.
Subsidized energy financing limited to Federal financing (not including tax exemptions). H.R. 4146.
Urea-formaldehyde foam insulation, expenditures for, new dollar limitation, to consider. H.R. 6390, 6391, 6437, 6524.
Wood burning stoves, expenditures for, to allow. H.R. 181, 346, 1770, 2426, 4249, 4870.
Filing of Federal forms, tax credit of $5 for each form, to allow. H.R. 7290.
Fire and natural gas detectors, refundable credit for purchase and installation of in residential buildings, to provide. H.R. 6110.
Fire detector, qualified, 50 percent of expenses paid, not to exceed $100, to allow. H.R. 389.
Foreign debt collection expenses, 10 percent of expenses paid or incurred, to provide. H.R. 6435.
Foreign income:
Excess foreign oil related payments, denial of tax credit. H.R. 4323.
Gain from disposition of patents or similar property, with respect to applying limitation on. H.R. 3272.
Housing, qualified, expense of living abroad, to allow. H.R. 911.
Limitation on taxes paid to the Virgin Islands, on Virgin Island source income, not applicable. H.R. 5113.
Oil and gas extraction expenses, to deny. H.R. 1935, 4269, 4504, 4677, 6165.
Oil and gas extraction taxes, to limit amount allowed as foreign tax credits. P.L. 97-248 (H.R. 4961).
Per country limitation for taxes paid or deemed paid to the Virgin Islands, to allow. H.R. 5985, P.L. 97-455 (H.R. 7093).
Possession tax credit, to repeal. H.R. 3525, 6257.
Fuel produced from nonconventional fuel to solid fuel pellets made from biomass, with respect to application of. H.R. 4004.
Handicapped and elderly individuals:
Architectural and transportational barriers, 80 percent credit for removal of, to provide. H.R. 5516.
Health insurance premiums, refundable credit to provide. H.R. 466, 850, 3472, 4666.
Highway vehicles:
Automobiles, assembled in Japan, extension of credit for financing purchase of, restrictions on, to impose. H.R. 2830.
Commuter highway vehicles, 15 percent credit, with limitations, to provide. H.R. 2588.
New American made automobiles and certain light-duty trucks, double investment credit and provide no recapture of investment credit where disposition etc., after second year of use. H.R. 7418.
New American made, $1,000 refundable credit, to allow. H.R. 2063, 2208.
New American made, $1,500 refundable credit, to allow. H.R. 5406, 5696.
New automobiles, purchase of, not to exceed $750. H.R. 5322.
New automobiles, refundable credit for purchase of, manufactured by companies which have increased fuel economy, to allow. H.R. 146.
New automobiles, $500 plus 50 percent of interest paid during year on money loan not to exceed $400. H.R. 1519.
New highway vehicle, $500; $750 in case of qualified high fuel efficiency, to provide. H.R. 2428.
New highway vehicle, purchase of, up to $750 credit, to allow. H.R. 6107.

Income tax:—Continued
Credits against tax:—Continued
Historic structures, 10 percent credit for rehabilitated historic structures. H.R. 2315.
Home computer, 50 percent of expenses paid, to allow. H.R. 6397.
Household and dependent care:
Charitable, civic, political or religious activities for which no compensation is received to be treated as employment. H.R. 311, 3955.
Child care expenses, increase from $2,000 to $2,400 for each of taxpayers first 2 children. P.L. 97-34 (H.R. 4242).
Daycare expenses, increase in percentage allowed, and make refundable. H.R. 1894, 3117.
Dependent care expenses, make a refundable credit. H.R. 5965.
Dependents, individual who maintains household which includes the elderly, $250 credit, to provide. H.R. 311, 3955, 4059.
Disabled dependents, 50 percent refundable credit, to allow. H.R. 5531.
Earned income limitation for care of those 60 and over, to increase. H.R. 7206.
Earned income limitation, to revise. H.R. 1894, 3117.
Employer provided dependent care, if includable in income for purposes of credit, to allow. H.R. 1894, 3117.
Employment-related expenses incurred for services outside the taxpayer's household, to allow. H.R. 968, 1894, 3117.
Increase amount of credit allowable to 50 percent and make refundable. H.R. 1894, 3117.
Increase for low-income taxpayers. H.R. 4269, 4323, 4504.
Increase to 40 percent reduced by 1 percent (to minimum of 20 percent) for each $1,000 taxpayers adjusted gross income exceeds $10,000. H.R. 4242, 4269, 4504.
Modify credit to include expenses for the care of a mentally or physically handicapped child. H.R. 2298.
Housing, individual accounts:
20 percent not to exceed $500 per year with a maximum lifetime credit of $2,000. H.R. 1728.
20 percent not to exceed $1,000 per year with a maximum lifetime credit of $3,000. H.R. 110, 4752.
25 percent not to exceed $3,000 for individual, $6,000 for a couple, with a maximum lifetime credit of $30,000 for individuals, $60,000 for a couple. H.R. 3221.
$2,500 per year and a maximum lifetime credit of $10,000, and make refundable. H.R. 81, 1490, 3785.
Individuals, 10 percent for investment in domestic securities not to exceed $1,000, to provide. H.R. 1082.
Insurance, new business in designated Caribbean countries, 30 percent credit for cost of, to allow. H.R. 6715.
Interest and dividends, election of a credit of 25 percent, not to exceed $250, to allow. H.R. 2968.
Interest and dividends, election of a credit not to exceed $600 individual, $1,200 joint return, to allow. H.R. 3410, 3864.
Interest on loans to business in targeted areas, 10 percent, to provide. H.R. 2950.
Interest paid by qualified small rural businesses, 5 percent of amount paid, to allow. H.R. 4576.
Investment accounts, contributions to, not to exceed $500, to allow. H.R. 3073.
Investment credit:
Agricultural and construction equipment, additional 15 percent investment credit for a 2-year period, to provide. H.R. 7228.
Agricultural (multipurpose) structures, or buildings designed for grain storage, to allow. H.R. 7069.
Agricultural or horticultural structures, single purpose, to allow retroactively, regardless of statute of limitations. H.R. 4718.
Alternative minimum tax, investment credit, to allow as offset. H.R. 3186.

Income tax:—Continued
Credits against tax:—Continued
Investment credit:—Continued
American made automobiles and certain light-duty trucks, double investment credit and provide no recapture of investment credt where disposition, etc., after second year of use. H.R. 7418.
At-risk rules applicable to investment credit, with respect to. H.R. 5266, 6414.
Basis adjustment for investment credit, to require. H.R. 6617, P.L. 97-248 (H.R. 4961).
Buildings, certain, extend investment credit to. H.R. 6279.
Buildings, new, 5 percent investment credit, to allow. H.R. 390, 2965.
Buildings, rehabilitated, election of additional $400,000 of eligible cost for qualified job expansion business. H.R. 390, 2965.
Buildings, rehabilitated, leased to tax-exempt organizations, or governmental units, investment credit, to allow. H.R. 3535.
Capital cost recovery deduction, applicable percentage for recovery property, to provide. H.R. 204, 2648, 4273.
Capital cost recovery deduction, to provide a 10 percent investment credit in addition to. H.R. 154, 242, 480, 969, 1036, 1053, 1090.
Caribbean Basin property, extension of investment credit, to allow. H.R. 5900.
Carryback of unused credits, to extend to distressed industries. H.R. 4242.
Carryforward of unused credit for 10 taxable years, to allow. H.R. 3753.
Carryforward period, to increase. H.R. 3849.
Carryovers:
Elective 10 year carryback against all tax liability, to allow. H.R. 3753.
Elective refund of certain existing, to allow; refund to be used for investment in qualified industrial property, to require. H.R. 3753.
Extension of carryover period. H.R. 4273.
Fresh start for existing, to allow. H.R. 3753.
Commuter highway vehicles, 20 percent investment credit, to allow. H.R. 2588.
Construction and agricultural equipment, additional 15 percent investment credit for a 2-year period, to provide. H.R. 7228.
Dependent care center property, additional investment tax credit, to allow. H.R. 5965.
Employee stock ownership plans (ESOP):
Exclude recapture of investment tax credit to fund tax credit ESOP's and permit recovery by such plans of previously recaptured investment tax credit. H.R. 7196.
Make permanent provisions relating to the funding of ESOP's through the investment credit. H.R. 1380.
Payroll based credit for establishing an ESOP plan, to allow. H.R. 81, 2383.
To provide a tax credit for contribution made to, not to exceed 2 percent of qualified investment of taxpayer, or more than 1 percent of aggregate participants compensation, H.R. 1379.
Energy related:
Boilers, small, fueled by oil or gas, investment credit, to allow. H.R. 604.
Chlor-alkali electrolytic cells, include modification of, in investment tax credit for energy. H.R. 6669.
Coal utilization property, full investment tax credit, to allow. H.R. 2325, 2618.
Cogeneration equipment, 10 percent credit from Jan. 1, 1981, to Dec. 31, 1990. H.R. 2946.
District heating and cooling property, additional 15 percent investment credit, to allow. H.R. 3204.
Energy property, certain, refund of portion of excess credits, to allow. H.R. 3753.

Income tax:—Continued
Credits against tax:—Continued
Investment credit:—Continued
Energy related:—Continued
Energy property, at least 10 percent more efficient than property replaced, to provide investment credit for. H.R. 605.
Energy property, to clarify definition of. H.R. 1378.
Extend to Dec. 31, 1985, and expand the general energy investment tax credit. H.R. 6572.
Fishing vessel equipment, certain, used aboard or installed on, to provide. H.R. 5718.
Intercity buses, repeal requirement in P.L. 96-223 that operating capacity must increase for purposes of the energy credit. H.R. 1860.
Irrigation water conservation property, additional 10 percent investment credit, to allow. H.R. 621, 5905.
Long-term projects, provide additional 3 years for completion of requirements necessary for extension through 1990 of energy investment credit on. H.R. 4094.
Pollution control facilities, used with plant in operation before Jan. 1, 1977, 20 percent investment credit or 12 month amortization, election of, to provide. H.R. 1862.
Recycling property, extend investment credit to Dec. 31, 1987. H.R. 7163.
Shale oil equipment, expand definition of. P.L. 97-362 (H.R. 4717).
Shale oil property, certain, to clarify. H.R. 2133.
Solar, wind, geothermal, and ocean thermal property, extend energy investment tax credit to Dec. 31, 1990. H.R. 6735, 6736.
Enterprise zone property, investment tax credit, to allow. H.R. 6009.
Equipment, used, election of additional $400,000 of eligible cost for qualified job expansion business. H.R. 390, 2965.
Equipment, used, increase to $250,000. H.R. 3761.
Expense-method property, no additional credit allowed. H.R. 3500.
Farm equipment, additional 10 percent investment credit, not to exceed $5,000. H.R. 5322.
Farm irrigation property, additional 10 percent credit, to provide. H.R. 4402.
Fire prevention equipment, additional 30 percent investment credit, to provide. H.R. 1958, 3795, 4951.
High unemployment areas, additional 10 percent investment credit, to allow. H.R. 4972.
Historic structures, increase from 10 to 25 percent for rehabilitation expenditures. H.R. 2315.
Horses, working and breeding, acquisition of, to extent cost does not exceed $100,000 for taxable year, to provide. H.R. 3150.
Increase from 10 percent to 15 percent. H.R. 2315.
Leased property, qualified, exceptions to definition of. H.R. 5900.
Leased track materials (railroad), additional investment tax credit for. H.R. 3987.
Leases, safe harbor and non-safe harbor, to revise tax treatment of. P.L. 97-248 (H.R. 4961).
Leases, safe harbor, technical corrections, to provide. P.L. 97-448 (H.R. 6056).
Leases, safe harbor, to reform. H.R. 6510.
Leases, to require economic substance in transactions under the accelerated cost recovery program. H.R. 6468.
Leasing property, allowance of transfer of tax benefits provision of P.L. 97-34, to repeal. H.R. 5331.
Leasing property, to allow transfer of tax benefits. P.L. 97-34 (H.R. 4242).
Leasing property, provisions of P.L. 97-34, to repeal. H.R. 4653, 4677, 5123, 5131, 5142, 5165, 5267, 5305, 5420, 5487, 5563, 5714, 5779, 6013, 6617.

Income tax:—Continued
Credits against tax:—Continued
Investment credit:—Continued
Limitation on amount which may be offset reduced. P.L. 97-248 (H.R. 4961).
Low-income residential housing, to include. H.R. 3824.
Machinery and equipment, imported, investment credit, to deny. H.R. 6279.
Machinery and equipment placed in service on existing manufacturing plants, to encourage modernization of. H.R. 144.
Motor vehicle manufacturing property, make investment tax credit refundable. H.R. 147.
Movie films and video tapes, produced for sale or rent as training films, to be treated as educational films for purposes of investment credit. H.R. 2295.
Multifamily residential rental property, to extend investment credit to. H.R. 2315.
Natural gas pipelines, normalization rules to apply without regard to where restriction is imposed because of short supply. H.R. 7450.
Net operating losses, extension to 7 years for carryback period in the case of a qualified automobile manufacturer. H.R. 1519.
Net operating losses, extend to 20 years. H.R. 4242, 4260.
Offset 100 percent tax liability, to allow. H.R. 4972.
Puerto Rico or other possessions, corporations or citizens engaged in trade or business, extension of investment credit and accelerated cost recovery, to allow. H.R. 5900.
Railroad property, makes investment tax credit refundable. H.R. 3985.
Recovery property, first year, termination of investment credit for. H.R. 2432, 2525, 3443, 4262, 4323.
Refund of excess investment credit as exceeds taxpayer's liability for income tax, to provide. H.R. 1863.
Refundability up to $10,000, to provide. H.R. 2648.
Refundability up to $100,000, to provide. H.R. 390, 2965.
Regular percentage of investment tax credit, reduce to 7 percent. H.R. 6257.
Regulated companies, certain, with respect to the limitations on the flow-through of the investment tax credit. H.R. 6503.
Rehabilitation expenditures, graduated tax credit, to provide. H.R. 4242, 4260, 4269, 4504.
Rehabilitation expenditures, increase in present percentage, to provide. H.R. 3849, 4262, 4273, 4323.
Rehabilitation expenditures, increase present percentage to 15 percent for nonresidential buildings, 25 percent for historic structures. P.L. 97-34 (H.R. 4242).
Rehabilitation expenditures in qualified small rural businesses located in rural enterprise zones, to allow. H.R. 4576.
Rehabilitation expenditures, qualified, increase present percentage to 25 percent, to provide. H.R. 3907.
Rehabilitation expenditures, make permanent the business energy credits provided in P.L. 97-119. H.R. 5340.
Rehabilitated structures leased to tax exempt organizations or governmental units, to allow. H.R. 4262, 4269, 4323, 4504.
Rehabilitated structures, to increase. H.R. 3767.
Rehabilitated structures, to increase the present investment tax credit from 10 to 15 percent. H.R. 2053, 2383.
Rehabilitated structures, to increase the present investment tax credit from 10 to 25 percent. H.R. 3, 710, 2965, 3907.
Research and development for small business, 10 percent additional investment credit, to provide. H.R. 3159.
Savings and loan associations, to restore full amount. H.R. 3547.
Shorter period requirements for investment credit on 10-5-3 recovery property. H.R. 2400, 3849.
Shorter useful life requirement for purposes of, to provide. H.R. 3, 81, 710, 2383, 3050.
Income tax:—Continued
Credits against tax:—Continued
Investment credit:—Continued
Small business, property purchased by, double investment credit. H.R. 7290.
Small business stock, purchase of, 10 percent not to exceed $750. H.R. 1377.
Small business stock, purchase of, 10 percent not to exceed $1,000. H.R. 3761.
Soil and water conservation expenditures, certain, to provide. H.R. 2515, 7209.
Suspension of limitations on investment credit for certain railroads, airlines, steel manufacturers, auto manufacturers, pulp and paper manufacturers and converters and mining businesses, to provide for refundability. H.R. 3174.
Targeted area property, additional 15 percent credit, to provide. H.R. 2950.
Theatrical productions, investment credit, to allow. H.R. 3890.
Used property eligible for investment credit, limitation on, to remove. H.R. 1377, 3459.
Used property, increase to $150,000. H.R. 4260, 4273.
Used property, increase to $200,000. H.R. 2949, 3767.
Used property, increase to $250,000. H.R. 3682, 3761.
Used property, increase to $300,000. H.R. 3202, 3644, 3930.
Used property, increase to $500,000. H.R. 423.
Used property, to repeal dollar limitation on. H.R. 3947.
Legal services, charitable, an amount equal to 25 percent of the value of, to provide. H.R. 3929.
Local wage taxes, certain, paid by non-residents, one-third of amount of, to allow. H.R. 483, 3697.
Low-income housing, credit for maintenance expenses, to allow. H.R. 4432.
Manufacturers activities not consistent with International Code of Marketing of Breastmilk Substitutes, to deny. H.R. 4535.
Marriage penalty offset credit, 50 percent not to exceed $100,000. H.R. 2474.
Mortgage loans to first-time home buyers, to allow a credit of 9 percent, not to exceed $5,400. H.R. 5797, 5946, 5948, 5960.
Mortgages, residential, from Federal and State savings and loan associations, upon determination by the President, to allow. H.R. 3671.
Personal exemption credit of $250 for taxpayer, spouse, and dependent, to allow. H.R. 3181.
Personal exemption credit of $1,000 for taxpayer, spouse, and dependent, to allow. H.R. 6070, 6303.
Political contributions to candidates for Congress, not to exceed $10 per individual, to provide. H.R. 1123.
Political contributions to candidates for public office, to increase to $100 individuals, $200 joint returns. H.R. 4070, 5793.
Political contributions, with respect to definition of. H.R. 4234.
Production of natural gas from certain nonconventional sources only if such natural gas was sold at a lawful price without regard to section 107 and subtitle B of title I of the Natural Gas Policy Act of 1978, to allow. H.R. 3842, 3869, 4178, 4322.
Productivity incentive plan, 5 percent tax credit to employer, to allow. H.R. 5682.
Reflecting 1981 rate reduction, to allow. H.R. 4242, 4260, 4273, 4323, P.L. 97-34.
Repeal of miscellaneous credits to broaden tax base. H.R. 6944.
Repeal part IV of subchapter A of chapter 1 of the Internal Revenue Code, except for sections 31 and 32. H.R. 3181, 6070, 6303, 6352.
Research and experimental expenditures attributable to activities conducted in the United States as allowable income from sources within the United States. H.R. 2473.
Research and experimental expenditures credit provided for in Public Law 97-34, to make permanent. H.R. 5332, 6023.
Research and experimental expenditures, equal to 10 percent of expenditures incurred by taxpayer for, to provide. H.R. 1186, 3158.

Income tax:—Continued
Credits against tax:—Continued
Research and experimental expenditures (energy), equal to 20 percent of expenditures incurred by taxpayer for, to provide. H.R. 3927.
Research and experimental expenditures, equal to 25 percent of certain expenditures incurred by taxpayer for, to provide. H.R. 81, 1183, 1539, 1864, 2383, 3050, 3288, 3849, 4242, 4260, 4269, 4273, 4504, P.L. 97-34.
Research and experimental expenditures, to permit new business to be eligible for tax credit on. H.R. 5344.
Research or education expenditures, scientific, by colleges, universities or other research organizations, to expand credit for. H.R. 6484, 6723.
Residence of taxpayer:
Electricity costs, qualified, 33 1/3 percent, not to exceed $400, to provide. H.R. 2816.
First-time home buyer. 9 percent of purchase price not to exceed $5,400, to allow. H.R. 5797, 5946, 5948, 5960.
Home alterations to make residence more suitable for the handicapped, to allow. H.R. 482, 1081, 1706.
Home heating oil, 33 1/3 percent of total cost of, not to exceed $400 per year. H.R. 1850, 2430.
Locks and other security devices, expenditures for, not to exceed $200, to allow. H.R. 1193.
Locks and other security devices, expenditures for, not to exceed $400, to allow. H.R. 5981.
New principal residence, $2,000 credit for purchase of, will not be recaptured where taxpayer replaces it with another principal residence, to provide. H.R. 1900.
New principal residence, to allow a credit of 5 percent of the purchase price, not to exceed $5,000. H.R. 5322, 6139.
Principal residence, to allow a credit of 5 percent of the purchase price, not to exceed $2,000. H.R. 4791.
Senior citizen living with taxpayer, $250 refundable credit, to provide. H.R. 921, 1890, 3036, 4199.
Senior citizen living with taxpayer, $400 refundable tax credit, to provide. H.R. 2361.
Senior citizen living with taxpayer, $500 tax credit, to allow. H.R. 5907, 6341.
Senior citizen living with taxpayer, $500 refundable tax credit, to allow. H.R. 5740.
Senior citizen living with taxpayer, $1,000 credit, to allow. H.R. 2505, 6989, 7087.
Senior citizen living with taxpayer, #3,500 credit, to allow. H.R. 7138.
Retirement savings, 50 percent of qualified retirement contribution for taxable year. H.R. 1316, 3395, 4701.
Royalty holders, credit or refund against windfall profit taxes, to provide. H.R. 3266.
Savings amount, 50 percent of the excess of the eligible net savings for taxable year over the threshold savings amount for the year, to provide. H.R. 305.
Scientific research or education expenditures, to expand credit for. H.R. 6484, 6723.
Security devices, qualified, 15 percent refundable credit, not to exceed $400 per year, to provide. H.R. 4020, 4621.
Security devices, qualified, 25 percent credit, not to exceed $250, $500 if over 65. H.R. 5316.
Security devices, qualified, not to exceed $100 per year, to provide. H.R. 5068.
Small business, investment in original stock issue, credit to allow. H.R. 7290.
Small business participating loans, credit, to allow. H.R. 5078.
Small business, tax credit for expenses of filing Federal forms. H.R. 1600.
Social security benefits, amount contributed by taxpayer to eligible individual, to provide. H.R. 6203.
Social security retirement delayed past age 65, credit for, to allow. H.R. 5059.
Social security taxes, 10 percent of amount paid during year, to allow. H.R. 1186, 1809, 2648, 3784, 4262, 4323.
Social security taxes, 20 percent of amount paid during the year, to allow. H.R. 3190, 3218.
Social security taxes, equalization credit for those individuals not receiving full benefit of social security tax credit. H.R. 3190, 3218.
Social security taxes, refundable credit for social security taxes paid by an individual who has attained age 62 but not 68, to provide. H.R. 6765, 7393.
State and local tax payments:
Property taxes:
Individuals aged 62 and over, refundable tax credit for increases in real property taxes and utility bills, to provide. H.R. 428, 3353.
Individuals who rent their principal residences, a refundable credit for a portion of real property taxes paid by landlord, to allow. H.R. 1103, 1921, 2987.
Low and middle income individuals, refundable tax credit, 5 percent not to exceed $500, to allow. H.R. 369, 2476.
Residential real property taxes or equivalent rent paid by individuals who attained age 65, $300 maximum. H.R. 1132, 6784.
Residential real property taxes or equivalent rent paid by individuals who attained age 65, $500 maximum. H.R. 2993, 3734, 5670.
Tax, real property, to allow for cost of interest because of prepayment. H.R. 3061.
Targeted areas, jobs tax credit, to provide for. H.R. 2950.
Technical Corrections Act of 1982, make technical, clerical and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
Teletypewriters, for use by individuals whose sight, hearing or speech is impaired, 75 percent of toll charges, to allow. H.R. 3070.
Television subtitle equipment for use by hearing-impaired individuals, to provide a refundable tax credit. H.R. 958, 1595, 1913.
Unemployment and large loan balances, credit reduction not applicable in case of States with high rates of unemployment. H.R. 6767.
Unemployment tax in States with outstanding loans, places limitation on credit reduction in certain cases. H.R. 4242.
Unemployment tax in States with outstanding loans, to repeal penalty provision. H.R. 5558.
Unemployment tax reduction not to apply when State makes certain repayments. H.R. 6633.
Voting in a Federal election, $30 ($60 joint return), refundable credit, to allow. H.R. 7247.
Deferral, proceeds from livestock sold on account of drought, to allow. H.R. 5197.
Estimated tax:
Criminal penalty for failure to file estimated tax where taxpayer falls within statutory exceptions, to remove. H.R. 5829.
Filing requirements terminated after 1982. P.L. 97-248 (H.R. 4961).
Individuals to modify present estimated tax requirements and to increase threshold for making estimated tax declarations from $100 to $500, phased in over a 4-year period. H.R. 4242, 4260, 4273, P.L. 97-34.
Individuals 65 and over, declaration of estimated tax not required. H.R. 5328, 5808.
IRS to waive penalty imposed on underpayments where there was reasonable cause for the underpayment. H. R. 7164.
Penalties for failure to pay reduced under certain circumstances. P.L. 97-248 (H.R. 4961).
Secretary of the Treasury to waive interest penalty for failure to pay estimated tax, for elderly and retired persons. H.R. 6654, 7067, 7175.

Income tax:—Continued
Exemptions:
Cost-of-living adjustment in individual tax rates, to provide. H.R. 203, 247, 707, 738, 966, 1089, 1126, 2383, 2432, 2610, 3139, 3282, 3421, 3784.
Cost-of-living adjustments beginning in 1985, based on increases between fiscal year 1983-1984. P.L. 97-34 (H.R. 4242).
Cost-of-living increases, automatic adjustments beginning in 1985. H.R. 4260.
Cost-of-living increases, automatic adjustments in individual tax rates, to provide. H.R. 4273.
Dependent, spouse, and taxpayer:
Additional exemption for childbirth or adoption. H.R. 311, 3955, 4061.
Age 65 and over:
$750 additional exemption for individual over 60 whose spouse has died. H.R. 727.
Age 70 and over:
To exempt. H.R. 1303.
All to increase:
$1,000. H.R. 165, 6303.
$1,100. H.R. 2383, 2432, 4269, 4504.
$1,200. H.R. 424, 1418.
$1,500. H.R. 2648.
$2,500. H.R. 3139.
Child of divorced parents, increase to $900 the minimum amount of support a parent must pay in order to claim exemption. H.R. 3681.
Handicapped:
$750 additional. H.R. 1752.
$1,000 additional. H.R. 467, 4006.
Income received from activities at certain sheltered workshops, not considered in determining the allowance for a personal exemption. H.R. 3361.
Personal exemption (additional) for disabled individual who needs assistance in the form of attendant care or medical devices in order to be employed. H.R. 7074.
Personal exemption, credit of $250 for taxpayer, spouse, and dependent, to allow. H.R. 3181.
Personal exemption, credit of $1,000 for taxpayer, spouse, and dependent. H.R. 6070, 6303.
Personal exemption, increase and redefine. H.R. 6944.
Repeal cost-of-living provision in the Economic Recovery Tax Act of 1981. H.R. 6257.
Repeal section 151 of the Internal Revenue Code. H.R. 3181, 6070, 6303.
Foreign, tax compliance rules for transactions outside the United States, to revise. H.R. 6300.
Fringe benefit plans, statutory, uniform antidiscrimination standards, to apply. H.R. 6410.
Fringe benefits, to continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations. H.R. 3654.
Fringe benefits, to continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit regulations. H.R. 3744, 4262.
Fringe benefits, to exclude from definition of gross income. H.R. 3820.
Fringe benefits, prohibition on issuance of regulations, to extend for 2 years. H.R. 4242, 4260, 4273, P.L. 97-34.
Fringe benefits, to prohibit permanently the regulations on. H.R. 741, 3730, 3871.
Gross income, deductions from:
Adoption expenses:
Social agency, legal, and related expenses, to allow. H.R. 226, 433, 1596, 2257, 2311, 2560, 3955, 4158, P.L. 97-34 (H.R. 4242), 6445.
To repeal deduction for. H.R. 4821.
Aliens, certain, salary of, to disallow. H.R. 186, 1109, 4262.
Assignee, amounts paid to satisfy obligations for payment of damages on account of personal injuries or sickness, to allow. H.R. 4356, 5470, 5732, P.L. 97-473.

Income tax:—Continued
Gross income, deductions from:—Continued
Bad debt reserve, present percentage rate for computing the addition to, make permanent. H.R. 6556.
Bad debt reserve related to exports, separate, to allow. H.R. 3173.
Business assets, depreciable, current deduction up to $10,000 ($5,000 separate return), to allow. H.R. 2248.
Child care, employment related, to provide a deduction in lieu of a credit. H.R. 6944.
Child care trusts, qualified, contributions to, to allow. H.R. 2298.
Commuting expenses:
Commuting expenses of taxpayer, by public transportation, to allow. H.R. 4274, 6090.
Construction workers, travel and transportation expenses, to define. H.R. 6803.
Fringe benefits, to continue through Dec. 31, 1982, the existing prohibition on the issuance of fringe benefit regulations. H.R. 3654.
Fringe benefits, to continue through May 31, 1983, the existing prohibition on the issuance of fringe benefit regulations. H.R. 3744, 4262.
Fringe benefits, to exclude from definition of gross income. H.R. 3820.
Fringe benefits, to prohibit issuance of regulations, and extend for 2-years. H.R. 4242, 4260, 4273, P.L. 97-34.
Fringe benefits, to prohibit permanently the regulations on. H.R. 741, 3730, 3871.
Construction period interest and taxes, to require capitalization rather than deduction for construction of certain real property. P.L. 97-248 (H.R. 4961).
Contributions to charity:
Artistic composition, literary, musical, or other similar property, limitation on, to remove. H.R. 148, 444, 2823, 4699, 6662.
Blood donations, $25 for each pint, whether individual itemized or not. H.R. 1874.
Charitable contribution deduction for taxpayer who elects standard deduction, to provide. H.R. 87, 345, 473, 501, 506, 990, 1102, 1124, 2130, 4262, 4273, P.L. 97-34 (H.R. 4242).
Charitable contribution of works of art, etc., and retained copyright interest, to treat as separate interests. H.R. 4242, 4260.
Charitable deduction, to repeal. H.R. 6944.
Charitable organizations, certain, exemption from tax not treated as provision of Federal assistance. H.R. 5186.
Computers and technological equipment, to encourage contributions to elementary and secondary schools. H.R. 5573.
Construction or maintenance of buildings housing fraternal organizations, to allow. H.R. 210, 420, 3792.
Contributions to certain organizations providing services, to allow. H.R. 4970.
Contributions to organizations that maintain schools with racially discriminatory policies, to deny. Exec. Comm. 2869, H.R. 5313, 5412, 5518, 6694.
Corporate charitable contributions, to increase limit from 5 percent to 10 percent of gross income. P.L. 97-34 (H.R. 4242).
Credit of 50 percent for contribution in lieu of a deduction, to allow. H.R. 2933.
Dividend paid by corporation to charitable organization at the direction of the shareholder, treated as contribution of corporation. H.R. 4979.
Exchange students, increase amount of deduction allowed. H.R. 5588.
Expressing the sense of Congress, that businesses receiving tax benefits from the President's economic recovery program should help to offset reductions in domestic programs by increasing their charitable contributions. H.Con.Res. 294.

Income tax:—Continued
Gross income, deductions from:—Continued
Contributions to charity:—Continued
Expressing the sense of the House that the Internal Revenue Service deny tax-exempt status and deductibility of contributions to private schools that practice racial discrimination. H.Res. 318, H.Con.Res. 245, 246, 265.
Film corporations, donation of historical film to educational organizations to encourage by increase in limit on charitable deduction of such corporations. H.R. 3306.
Gain forgone by sale of farmland development rights, to allow. H.R. 7226.
Libraries, established by State or Federal law, to treat as public charities. H.R. 2834.
Mileage rate of passenger vehicle, expressing sense of the House that the Secretary of the Treasury should increase rate when used for charitable purposes. H.Res. 467.
Mileage rate of passenger vehicle, to determine in same manner as business deduction, to allow. H.R. 476, 768, 3784, 4196, 5292.
Mileage rate of passenger vehicle, to determine in same manner as Government official using vehicles on Government business. H.R. 1383.
Museums, certain, not treated as private foundations. H.R. 5164.
Percentage limitation on amount allowable for corporations, to increase. H.R. 3925.
Private schools that practice racial discrimination, contributions to, IRS treatment, to clarify. H.R. 5378.
Property contributed for educational purposes or for research experimentation, to increase. H.R. 1299, 2472, 3288.
Property used by charitable organizations for out-patient geriatric clinics or multipurpose senior centers, to allow. H.R. 472.
Residence, use of, for occupancy by handicapped individuals, charitable contribution deduction, to allow. H.R. 206.
Scientific property used for research, expansion of deduction for. H.R. 6723.
Scientific property used for research, to include. H.R. 4242, 4260, 4273, 4667, P.L. 97-34.
Service contracts used with any research and education projects, deduction for, to allow. H.R. 6723.
United Nations, contribution to, to permit. H.R. 1998.
Valuation of property created by individual, to provide. H.R. 2835.
Volunteer services, expenses for dependent care. H.R. 429.
Cooperative housing corporation:
Clarify definition of. H.R. 3290, 5213, 7008.
Property taxes, alternative method of allocation, to allow. H.R. 6374.
Replace conventional financing with tax-exempt financing, to permit. H.R. 7121, 7307.
Shareholder in, deduction for proportionate share, to allow. H.R. 7009.
Tenant stockholder, deduction for taxes, interest, and business depreciation, to repeal. H.R. 4821.
Tenant stockholders required to reside in. H.R. 3841.
Coupon stripping, certain purchases treated as bonds issued at discount. P.L. 97-248 (H.R. 4961).
Damages, amounts paid by assignees to satisfy obligations for payment of damages on account of personal injuries or sickness, to allow. H.R. 4356, 5470, 5732, P.L. 97-473.
Depletion:
Independent producers and royalty owners, to eliminate phase-down of the rate of percentage depletion. H.R. 1328.
Percentage depletion:
Allowance, to independent producers and royalty owners, make permanent. H.R. 4532.

Income tax:—Continued
Gross income, deductions from:—Continued
Depletion:—Continued
Percentage depletion:—Continued
Allowance, to independent producers and royalty owners, to repeal. H.R. 1935, 4262, 4323, 4677.
Domestic crude oil, eliminate percentage depletion. H.R. 2798.
Geothermal energy, clarify definition of. H.R. 4091.
Natural resources, to repeal. H.R. 3525.
Oil and gas, repeal starting in 1982. H.R. 4269, 4504.
Oil and gas wells, 65 percent of taxable income, to repeal limitation on. H.R. 3426.
Oil and gas wells, to repeal. H.R. 6165, 6257, 6566.
Rate used in computing percentage depletion for oil and natural gas, to continue at 22 percent. H.R. 3250, 4260.
Shareholders of a subchapter S corporation, deduction for percentage depletion, in lieu of allowing deduction to the corporation. H.R. 6174.
Repeal subchapter I of chapter 1 of the Internal Revenue Code. H.R. 3181, 6070, 6303.
Depreciation and amortization:
Accelerations in deductions for 1985 and later, to repeal. H.R. 6617, P.L. 97-248 (H.R. 4961).
Advertising displays, outdoor, to clarify treatment of, for accelerated cost recovery. H.R. 5265.
Automobile manufacturing equipment, election to reduce useful life by 25 percent. H.R. 1519.
Automobile or truck transaction, sale or lease treatment not to be changed without legislative action. H.R. 3857.
Business assets, depreciable, current deduction up to $10,000 ($5,000 separate return), to allow. H.R. 2248.
Business assets, depreciable, current deduction up to $25,000 ($12,500 separate return), to allow. H.R. 81, 3050, 3202, 3443, 4242, 4262, 4323.
Business assets, depreciable, election to expense limited amount. H.R. 4273.
Capital cost recovery:
Accelerated cost recovery, based on 15-10-5-3 year classification for plant equipment and real property. H.R. 3849, 4260, 4273, P.L. 97-34 (H.R. 4242).
Accelerated cost recovery based on 5-3 year classification for tangible property (other than land), to allow. H.R. 3761.
Accelerated cost recovery, based on 10-5-3 year classification for plant, equipment, and real property. H.R. 2400.
Accelerated cost recovery, deny benefits to businesses which do not expand their employment. H.R. 7306.
Accelerated cost recovery property financed with industrial development bonds, deduction for, to deny. H.R. 6630.
Accelerated and simplified cost recovery of certain real property. H.R. 2400, 3849, 4260, P.L. 97-34 (H.R. 4242).
Deduction based on 10-5-3 year classification rather than useful lives, to allow. H.R. 154, 204, 242, 480, 969, 1036, 1053, 1090.
First year method, deduction for, to allow. H.R. 2432, 2525, 3443, 4262, 4323.
New section 1250 property, capital cost recovery treatment, to provide. H.R. 2053.
Recapture, under code sec. 1245, accelerated cost recovery property subject to when disposed of. H.R. 242, 480, 1053, 2400, 2648, 3849.
Simplified, deduction based on 2-4-7-10 classification rather than useful lives; providing a 30 percent ADR variance for public utility property; shorter useful lives for purposes of the investment credit; and shorter, audit-proof lives for real property. H.R. 3, 710, 2383.

Income tax:—Continued
Gross income, deductions from:—Continued
Depreciation and amortization:—Continued
Carryover of accelerated cost recovery amount in certain corporate acquisitions, to allow. H.R. 2400, 3849.
Coal utilization property, 36 month amortization, to provide. H.R. 2325, 2618.
Commodity tax straddles, capitalization of certain interest and carrying charges. H.R. 1293, 1338, 4262, 4323.
Construction period interest and taxes, to require capitalization rather than deduction for construction of certain real property. P.L. 97-248 (H.R. 4961).
Cost-of-living adjustments, to provide. H.R. 738.
Earnings and profits, to adjust for property. H.R. 2400, 3849.
Energy related:
Equipment and facilities, qualified, in high unemployment areas, 48 months amortization, to allow. H.R. 4972.
Irrigation water conservation equipment, election to depreciate such equipment based on a 3-year useful life. H.R. 621.
Expense-method depreciation, 3 classes of personal property which combines the investment credit with the depreciation deduction in a first-year allowance. H.R. 3500.
Expense-method depreciation, cost of property installed to meet requirements of occupational safety standards relating to cotton dust, to permit. H.R. 4477.
Federally required property, rapid amortization of, based on a 36 month period. H.R. 1600.
Foreign, certain payments to foreign officials and employees, to allow. P.L. 97-248 (H.R. 4961).
Highway motor vehicles, imported, depreciation deduction, to deny. H.R. 5681.
Historic structures, demolition of, straight line depreciation requirement, to repeal. H.R. 4242, 4260.
Horses, certain, repeal special treatment provided for in P.L. 97-34. H.R. 5267.
Horses, to allow racehorses over 2 years old and other horses over 12 years old to qualify for 3-year class under ACRS. P.L. 97-34 (H.R. 4242).
Inflation adjustment in depreciation, to allow. H.R. 4972.
Intangible drilling and development costs, 5 year amortization, to allow. H.R. 4677.
Intangible drilling and development costs, 14 year amortization, to allow. H.R. 1935, 4262, 4323.
Job expansion business, qualified, additional first-year depreciation, to allow. H.R. 390, 2965.
Leased track materials (railroad), 60 month amortization, to provide. H.R. 3987.
Leases, safe harbor and non-safe harbor, to revise tax treatment of. P.L. 97-248 (H.R. 4961).
Leases, safe harbor, technical corrections, to provide. P.L. 97-448 (H.R. 6056).
Leases, safe harbor, to reform. H.R. 6510.
Leases, to require economic substance in transactions under the acclerated cost recovery program. H.R. 6468.
Leasing property, to allow transfer of tax benefits. P.L. 97-34 (H.R. 4242).
Leasing property, provisions of P.L. 97-34, to repeal. H.R. 4653, 4677, 5123, 5131, 5142, 5165, 5267, 5305, 5331, 5420, 5487, 5563, 5714, 5779, 6013, 6617.
Losses, net operating, extension of carryover period, to provide. H.R. 4260.
Low-income rental housing, amortization of real property construction period interest and taxes, 1 year extension, to provide. H.R. 4260, 4273.
Low-income rental housing, amortization of real property construction period interest and taxes, extension of, to make permanent. P.L. 97-34 (H.R. 4242).
Low-income rental housing, amortization of real property construction, period, interest and taxes, to revise and expand. H.R. 4432.
Low-income rental housing, rehabilitation expenditures, extension of, to make permanent. H.R. 2053.
Low-income rental housing, rehabilitation expenditures, 5-year extension, to allow. H.R. 4242, 4262, 4323.
Low-income rental housing, rehabilitation expenditures, minimum tax treatment of, to provide. H.R. 2053.
Methanol producing facilities, qualified, 60 month amortization, to provide. H.R. 1460.
Motor carrier operating authorities acquired by taxpayers other than corporations, to allow amortization of. H.R. 7368, P.L. 97-424 (H.R. 6211).
Motor carrier operating rights, 60 month amortization, to allow. H.R. 1964, 4242, 4260, 4273, P.L. 97-34.
New section 1250 property, capital cost recovery treatment, to provide. H.R. 2053.
Pollution control facilities:
12 month or 20 percent investment credit, election of, to provide. H.R. 1862.
60 month or 12 month alternative amortization period, to provide. 711, 2551.
60 month, reduce to 36 month amortization, to provide. H.R. 1600.
Deduction in lieu of amortization for pollution control facilities in year in which amounts are paid or incurred, to allow. H.R. 3364.
Progressive payment rules, to revise definition of and to eliminate useful life requirement. H.R. 3, 710, 2383.
Property, certain, straight-line depreciation with a 3-year useful life, to provide. H.R. 1088.
Property, imported, accelerated cost recovery, to deny. H.R. 6279.
Property, personal, expensing, to allow over phased in period. H.R. 4242, 4269, 4504, P.L. 97-34.
Property placed in service after Dec. 31, 1981, depreciation deduction to be determined by taxpayer. H.R. 709.
Public utility property, long-life, simplified cost recovery, to provide. H.R. 4242, 4269, 4504.
Public utility property, normalization method of accounting used by taxpayer with respect to, revise depreciation requirements when. H.R. 603, 817, 1524, P.L. 97-424 (H.R. 6211).
Public utility property, 30 percent varriance from class life for long-life public utility property and certain real life property. H.R. 3443, 3500, 4262, 4323.
Real property, certain, accelerated and simplified cost recovery of. H.R. 2400.
Real property, certain, construction period, interest and taxes, amortization of, to exclude. H.R. 4432.
Real property, certain, with respect to treatment of under the accelerated cost recovery system. H.R. 6169.
Real property, except low-income housing, straight-line depreciation method, using useful life of 20 years, to require. H.R. 4262, 4269, 4323, 4504.
Real property, construction period interest and taxes, amortization of, to repeal. H.R. 2053, 3679.
Real property recovery period, increase to 20 years. H.R. 6617.
Real property, residential, acquired from Federal Government in a sale without competitive bidding, accelerated cost recovery, to deny. H.R. 6487.
Real property, straight-line depreciation method, using useful life of 15 years, to require. H.R. 4242.
Real property, straight-line depreciation method, using useful life of 25 years, to require. H.R. 2432, 2525, 3500.
Recapture of depreciation on sale of "converted" dwelling units, to require. H.R. 3841.
Recapture on disposition of nonresidential real property, to revise. P.L. 97-34 (H.R. 4242).

11-054 O - 83 - 67

Income tax:—Continued
Gross income, deductions from:—Continued
Depreciation and amortization:—Continued
Recapture, under code section 1245, accelerated cost recovery property subject to when disposed of. H.R. 242, 480, 1053, 2400, 2648, 3273, 3849.
Research and development property, 60 month amortization, to allow. H.R. 3159.
Residential rental housing, new, straight line depreciation over 10 years, to allow. H.R. 752, 1580, 4432.
Small business, annual election to expense $25,000 of depreciable business assets. H.R. 3767.
Small business, election to expense up to $5,000 in 1982-83, $7,500 in 1984-85, and $10,000 in 1986 and thereafter. H.R. 4260, P.L. 97-34 (H.R. 4242).
Small business, increase in additional first year depreciation allowance. H.R. 1600, 2383.
Small business, rapid depreciation for small businesses in a private jobs and enterprise zone, to allow. H.R. 1104, 3824, 6053.
Small business, rural, accelerated depreciation, to allow. H.R. 4576.
Special leasing rules which permit transfer of tax benefits provided for in P.L. 97-34, to repeal. H.R. 4653, 5131, 5142, 5165, 5267, 5305, 5420, 5487, 5563, 5714, 5779, 6013, 6617.
Telephone property of public utilities, to continue treating as a 10-year property for accelerated cost recovery purposes. H.R. 5714.
Vessels, certain, depreciation deduction may be computed using useful life of 5 years, to provide. H.R. 2456, 2822, 3786, 4236.
Disaster losses:
Taxpayer's residence demolished or relocated because of mudslide, earthslide, or flooding, to allow. H.R. 7134.
Drug trafficking, deduction for, to deny. H.R. 5924.
Education expenses:
Educational savings account, annual deduction not to exceed $750 per year for contribution to, to allow. H.R. 3523.
Educational savings account, annual deduction not to exceed $1,000 per year for contribution to, to allow. H.R. 178, 2890, 5370, 6225, 6608.
Educational savings account, annual deduction not to exceed $2,000 per year for contribution to, to allow. H.R. 7042, 7053.
Elementary or secondary:
$1,000 per individual in lieu of credit. H.R. 89, 90.
Family savings for education, not to exceed $1,500 per year, to provide. H.R. 190.
Family savings for education, not to exceed $2,500 per year, to provide. H.R. 311, 3955, 4060.
Higher education:
$1,000 per individual in lieu of credit. H.R. 89, 90.
$1,000 per individual. H.R. 425, 5624.
$1,500 per individual. H.R. 335, 3698.
3 percent of adjusted gross income of taxpayer per year. H.R. 2135.
10 percent, not to exceed $2,500. H.R. 2601.
15 percent of adjusted gross income, to allow. H.R. 4302.
Special, furnished to a child or minor who is physically or mentally handicapped. H.R. 1756.
Vocational:
50 percent tuition expenses not to exceed $1,000 per individual in lieu of credit. H.R. 89, 90.
Election to deduct nonproductive federally required expenses. H.R. 3, 710.
Employment expenses:
Child care, to provide a deduction in lieu of a credit. H.R. 6944.

Income tax:—Continued
Gross income, deductions from:—Continued
Employment expenses:—Continued
Commuting expenses of taxpayer for year, to allow. H.R. 4274, 6090.
Energy impact assistance, deduction for, to allow. H.R. 5403.
Expenses incurred for preparation of income tax return for individuals who do not itemize, to allow. H.R. 6480.
Farmland conservation plans, deduction for, to allow. H.R. 7209.
Federally required nonproductive expenditures, to allow deduction for. H.R. 4972.
Foreign income:
Housing, qualified, above base amount, to provide. H.R. 4242, 4260.
Housing, qualified, expenses of living abroad, to allow. H.R. 2172, 3173, 3784, 4016.
Housing, qualified, expenses of living abroad, to modify. H.R. 3849.
Housing, qualified, expenses of living abroad, to repeal. H.R. 4242, 4260, 4273.
Payments, certain, which are illegal under Federal law, to foreign government officials, or employees, provision of P.L. 97-248, to repeal. H.R. 7081.
Research and experimental expenditures, allocation of, on activities in the United States, to United States source income, suspend regulations for 1 year. H.R. 4242.
Research and experimental expenditures, allocation of, on activities conducted in the United State, to United States source income, and make permanent. H.R. 4260, 4273, P.L. 97-34 (H.R. 4242).
Funeral expenses, paid by spouse or other relative of decedent, not covered by insurance, to provide. H.R. 2586.
Handicapped and elderly individuals:
Architectural and transportational barriers, expenditures for, to remove. H.R. 592, 1676, 7449.
Architectural and transportational barriers, increase expenditures from $25,000 to $100,000 and make deduction permanent. H.R. 6460.
Architectural and transportational barriers, modification of certain facilities, tax incentives for, to provide. H.R. 532.
Architectural and transpportational barriers, 2-year extension, to provide. H.R. 7157.
Commuting expenses incurred during the year, to allow. H.R. 430.
Handicapped or parental trust, contributions to, to permit. H.R. 311, 3955, 4059.
Parental or handicapped relative trust, contributions to, to permit up to $3,000. H.R. 311, 3955, 4059.
Household and dependent care:
Defining dependent who has attained age 60 and is incapable of caring for self. H.R. 7206.
Dependent 65, $1,000, to allow. H.R. 311, 3955.
Housing (individual) accounts:
Homeownership opportunity account, amounts contributed to in lieu of credit for a housing account. H.R. 3221.
Maximum annual deduction of $1,500 and a maximum lifetime deduction of $15,000 for contribution to. H.R. 178, 2033, 2890, 4892, 6607.
Maximum annual deduction of $2,000 and a maximum lifetime deduction of $4,000 for contribution to. H.R. 7252.
Maximum annual deduction of $2,000 and a maximum lifetime deduction of $15,000 for contribution to. H.R. 1699.
Maximum annual deduction of $2,500 and a maximum lifetime deduction of $10,000 for contribution to. H.R. 1122, 2037.
Maximum annual deduction of $2,500 and a maximum lifetime deduction of $25,000. H.R. 4156.
Maximum annual deduction of $3,000 and a maximum lifetime deduction of $12,000 for contribution to. H.R. 645.
Maximum annual deduction of $3,000 and a maximum lifetime deduction of $15,000. H.R. 3050, 3061, 5926.

Income tax:—Continued
Gross income, deductions from:—Continued
Housing (individual) accounts:—Continued
Maximum annual deduction of $4,000 and a maximum lifetime deduction of $20,000. H.R. 1581, 4104.
Maximum annual deduction of $5,000 and a maximum lifetime deduction of $20,000. H.R. 5769.
Intangible drilling costs:
Intangible drilling and development costs not treated as an item of tax preference for purposes of the minimum tax. H.R. 3249.
Option to deduct intangible drilling costs, not applicable to integrated oil companies, to provide. H.R. 4743.
Option to deduct intangible drilling and development costs, to repeal. H.R. 1935, 3525, 4677, 6165, 6257.
Repeal the treatment of, as an item of tax preference. H.R. 3424, 6566.
Interest:
Consumer credit and home mortgages, to limit. H.R. 3525, 4323.
Credit extended through use of a credit card, denial of deduction. H.R. 1401.
Equal investment interest deduction limitation for taxpayers controlling a corporation through an employee ownership plan as exists under current law for other taxpayers controlling an enterprise, to allow. H.R. 6104.
Expressing the sense of Congress that no limitation be placed on Federal income tax deduction for home mortgage. H.Con.Res. 214, 234.
Financial institutions, interest on deposits of public funds secured by tax-exempt obligations (Rev. Procedure 80-55). H.R. 1015, 1375, 2270.
Loans incurred to acquire dwelling units in certain coastal barrier areas, to deny. H.R. 7286.
Interest expenses in connection with unfriendly corporate takeovers, deduction for, to deny. H.R. 4562, 5855.
Interest on indebtedness incurred by a corporation to acquire another corporation if determined by the President that use of debt for corporate acquisition should be discouraged, to deny. H.R. 5517.
Leases of railroad track materials, limitation or deduction for interest on investment indebtedness, not applicable. H.R. 3987.
Life insurance premiums, deduction for, to allow. H.R. 3776, 4340.
Losses:
Carryback of 3 years for losses from regulated futures contracts. H.R. 4242, 4262, 4323.
Carryover of 3 years for losses from gambling, to allow. H.R. 4592.
Casualty loss, to limit to losses in excess of 10 percent of adjusted gross income, beginning in 1983. P.L. 97-248 (H.R. 4961).
Clarification of tax treatment of a foreign currency fluctuation loss on export receivables. H.R. 3173.
Manufacturers activities not consistent with International Code of Marketing Breastmilk Substitutes, to deny. H.R. 4535.
Marriage penalty deduction, reduce by 5 percent of up to $30,000 in 1982 and by 10 percent of up to $30,000 in subsequent years. H.R. 3849, 4260, 4269, 4273, 4504.
Marriage penalty deduction, reduce by 10 percent of up to $30,000, to allow when both are employed. H.R. 81, 2648, 3050, 4262, 4323.
Marriage penalty deduction, reduce by 10 percent of up to $30,000 of the spouse with the lesser earnings, phased in so that a 5 percent deduction applies in 1982, and the 10 percent deduction takes effect in 1983. P.L. 97-34 (H.R. 4242).
Marriage penalty deduction, reduce by 10 percent of the lesser earning spouse's wages, with a maximum deduction of $5,000. H.R. 4242.
Marriage penalty deduction, reduce by 10 percent whether they itemize or not. H.R. 177, 3784.

Income tax:—Continued
Gross income, deductions from:—Continued
Marriage penalty deduction, retirement income taken into account in computing deduction for, to allow. H.R. 4950.
Marriage penalty deduction, to eliminate by requiring all individuals to use the income tax rates applicable to joint returns. H.R. 2409.
Marriage penalty deduction, to repeal. H.R. 4821.
Medical and dental expenses:
Adoption expenses, to treat as medical expenses, to provide. H.R. 1337.
Custodial care provided to elderly individuals, to allow. H.R. 6790.
Decrease allowable amount. H.R. 4821.
Drugs, to eliminate separate 1 percent of income floor and to allow deduction only for prescription drugs and insulin, beginning in 1983. P.L. 97-248 (H.R. 4961).
Handicapped individuals and those individuals over 65, percentage limitations, to disregard. H.R. 2973.
Handicapped or retarded, special expenses in caring for. H.R. 1753.
Health insurance premiums, allow deduction for whether individual itemized or not. H.R. 3777, 4340.
Health insurance premiums, to repeal separate deduction for half up to $150, beginning in 1983. P.L. 97-248 (H.R. 4961).
Increase floor under itemized deduction from 3 percent to 5 percent of adjusted gross income, beginning in 1983. P.L. 97-248 (H.R. 4961).
Limitation on, to remove. H.R. 1279, 3011.
Meals and lodging expenses of a parent or child while away from home for medical care. H.R. 6418.
Modifications to deductions for. H.R. 3472.
Nursing home and home health expenses, amount paid by the taxpayer for a dependent, to allow. H.R. 3846.
Urea-formaldehyde foam insulation, medical expense deduction for removal of, to allow. H.R. 6390, 6391.
Motor carrier operating authority, certain, deduction for, to allow. H.R. 1964, 4242, 4260, 4273, P.L. 97-34.
Motor carrier operating authority, to modify basis adjustment provisions. H.R. 7216, P.L. 97-424 (H.R. 6211).
Moving expenses:
Applicable to Federal employees other than Members of Congress and their staffs, without limitation. H.R. 2266.
To increase allowable amount. H.R. 2539, 3743.
To repeal deduction for. H.R. 4821.
Net operating losses:
Additional 2-year delay in application of the net operating loss rules added by the Tax Reform Act of 1976. H.R. 4908, P.L. 97-119 (H.R. 5159).
Carryback and carryforward treatment of the Federal National Mortgage Association, to conform to other financial institutions. H.R. 5013, 5836.
Carryback period for net operating losses and certain credits, to extend from 7 to 10 years. H.R. 3849.
Corporate carryovers where continuing interest falls below 60 percent, place limitation on. H.R. 6295.
Extension of net operating loss carryovers, to allow. H.R. 1104, 2913, 3824, 6009.
New business or small business, equal to qualified investment, deduction for, to allow. H.R. 6689.
Organs, qualified, for use as transplants, deduction for, to provide. H.R. 3774.
Original issue discounts on corporate bonds, allowed as deduction for issuer. P.L. 97-248 (H.R. 4961).
Principal residence:
Disaster losses; taxpayer's residence demolished or relocated because of mudslide, earthslide, or flooding, to allow. H. R. 7134.
Excessive residential heating costs, 60 percent of cost during months of October through March. H.R. 2378.
Expense of removing architectural barriers for family member who is disabled, to allow. H.R. 7449.

Income tax:—Continued
Gross income, deductions from:—Continued
Principal residence:—Continued
Expressing the sense of Congress that no limitation be placed on Federal income tax deduction for home mortgage. H.Con. Res. 214.
Individuals who rent their principal residences, a deduction for a portion of real property taxes and interest paid by landlord, to allow. H.R. 336, 656, 1691, 3079, 3346, 5451.
Residential property of taxpayer, repairs and improvements, with limitations, to allow. H.R. 1280.
Sale of by taxpayer age 55 or over, to provide in lieu of exemption. H.R. 6944.
Property installed to meet requirements of occupational safety standards relating to cotton dust, to permit. H.R. 4150.
Property taxes, alternative method of allocation, to allow. H.R. 6374.
Punitive damages, amounts paid as under antitrust actions, to deny. H.R. 1967.
Repeal all sections to part VI of subchapter B of chapter 1 of the Internal Revenue Code except for sections 161, 162, 165, 176, 183, 189 and 192, which are modified. H.R. 3181, 6070, 6303, 6352.
Repeal of various deductions to broaden tax base. H.R. 6944.
Research and experimental expenditures, clarification of tax treatment of. H.R. 3173.
Research and experimental expenditure reserves, deduction of 10 percent not to exceed $150,000 for taxable year, to allow. H.R. 11.
Retirement savings, increase in limitation by amount of benefits received by law enforcement officers. H.R. 5781, 6721.
Retirement savings, increase in limits for spouses. H.R. 6241, 6242.
Retirement savings, to provide for cost-of-living adjustments. H.R. 3336, 5741.
Retirement savings, to repeal deduction for. H.R. 4821.
Salaries, certain, or other compensation paid for personal services, to allow. H.R. 187.
Self-employed, deduction for one-half of social security tax on self-employment income, to allow. H.R. 3775, 4340.
Self-insurance trust funds:
Product liability claims and related expenses of design professionals. H.R. 248, 970.
Self-insured losses, deduction for equal to 90 percent, to allow. H.R. 6114.
Severance pay, qualified, resulting from plant closing, to allow. H.R. 481.
Small business, equity investment up to $20,000. H.R. 3202.
Small business or new business, equal to qualified investment, deduction for, to allow. H.R. 6689.
Social security:
Full exemption from the employee's tax under FICA in cases of individuals over age 65, to provide. H.R. 3034, 6676.
Individuals, certain, to allow a deduction for. H.R. 4125.
Paid by self-employed or employees, to allow. H.R. 2350.
Soil conservation, deduction for drainage equipment, to allow. H.R. 5724, 5814.
Standard deduction:
See: Gross income, deductions from: Zero bracket amount.
State and local:
2 percent of Federal income taxes collected to be used by States and territories for educational purposes. H.R. 83.
Foreign trade zones to be exempt from State and local taxes. H.R. 7339.
Gasoline and other motor fuels, restore the deduction for State and local taxes on. H.R. 477, 2143, 2268.
Public utility taxes, to allow deduction for. H.R. 489, 1459, 5647.
Sewer charges, deduction for a portion of costs incurred in connecting. H.R. 3323, 3859.
Sewer charges, to be treated in the same manner as deduction for real property tax. H.R. 6346.

Income tax:—Continued
Gross income, deductions from:—Continued
State and local:—Continued
Waste treatment services, charges for, to treat as deductible expense. H.R. 906, 3030.
Stock of small business corporations, purchase of, to allow. H.R. 6698.
Students, exchange, increase amount of charitable contribution deduction allowed. H.R. 5588.
Taxpayer, $75 a day deduction for individuals other than Members of Congress, Delegate, or Resident Commissioner, to provide. H.R. 6150.
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
Teletypewriters for use by individuals whose sight, hearing, or speech is impaired, purchase and installation of, amount equal to 50 percent, not to exceed $200, to allow. H.R. 963, 4194.
Teletypewriters for use by individuals whose sight, hearing or speech is impaired, purchase and installation of, amount equal to 50 percent not to exceed $250, to allow. H.R. 960.
Trade or business expenses:
Advertising of:
Alcoholic beverages, not a deductible expense, to deny. H.R. 967, 1800.
Cigarettes, not a deductible expense, to deny. H.R. 363.
Air transportation expense paid or incurred for regularly scheduled air transportation, to the extent such expenses exceed the normal tourist class fare, to deny. H.R. 360.
Business expenses of ministers made consistant with treatment of such expenses for purposes of social security taxes. H.R. 5100.
Business meals, reduce and apply savings from reduction to a National School Lunch Trust Fund. H.R. 4599.
Business use of home for providing music lessons, deduction for, to allow. H.R. 1692.
Business use of home, rental, or vacation homes, etc., deduction for, to liberalize. P.L. 97-119 (H.R. 5159).
Business use of home, rental or vacation homes, etc., deduction of expenses attributable to, to repeal. H.R. 1290.
Business use of home, rental or vacation homes, etc., rental to family members not to be considered as personal use for tax purposes. H.R. 588, 1410.
Business use of home, rental of vacation homes, etc., rentals under shared equity financing arrangements, limitations of sec. 280A, to disallow. H.R. 4071.
Business use of home, to substitute a "substantial use" test for the present "exclusive use" test for purposes of determining deductibility. H.R. 2835.
Conventions, etc., held on domestic cruise ships, to exempt from rules relating to foreign conventions. H.R. 3191, 5845, P.L. 97-424 (H.R. 6211).
Conventions, foreign, with respect to treatment of expenses. H.R. 6140, 6464, 6975.
Conventions in certain Caribbean countries, to include. H.R. 7397.
"Converted" dwelling unit, deductions made not to exceed income from rental. H.R. 3841.
Cooperative housing corporations:
Clarify definition of. H.R. 3290. 5213, 7008.
Property taxes on, alternative method of allocation, to allow. H.R. 6374.
Shareholder in, deduction for proportionate share, to allow. H.R. 7009.
Tenant-stockholders required to reside in. H.R. 3841.
Electricity, natural gas, liquified petroleum gas, used for farming purposes, deduction equal to 130 percent of cost, to allow. H.R. 3192.
Entertainment expenses, certain, to disallow. H.R. 1935, 3525, 4262, 4323.

Income tax:—Continued
- Gross income, deductions from:—Continued
  - Trade or business expenses:—Continued
    - Family rental tax, deduction for, to liberalize. P.L. 97-119 (H.R. 5159).
    - Family rental tax, to postpone effective date. H.R. 890.
    - Family rental tax, to repeal. H.R. 1177, 4908, 4961, 4969.
    - Firemen, cost of meals eaten while on duty overnight. H.R. 1009.
    - Foreign broadcast stations, certain expenses of advertising on, to deny. H.R. 5205.
    - Gifts or awards, to increase limit. P.L. 97-34 (H.R. 4242).
    - Grassroots lobbying, to amend sec. 162 of the code with respect to the deductibility of amounts paid to influence the general public with respect to legislative matters, elections or referendums. H.R. 990.
    - Members of Congress:
      - Living expenses, deduction for, to liberalize. P.L. 97-119 (H.R. 5159).
      - Living expenses, Members of Congress to be treated same as other taxpayers, to provide. H.R. 6481, 6568.
      - Living expenses, place further limits on. H.R. 5438, 6064, 6502.
      - Living expenses, repeal provision in P.L. 97-119. H.R. 5321, 5323, 5324, 5329, 5330, 5334, 5338, 5341, 5343, 5345, 5356, 5364, 5377, 5385, 5391, 5402, 5410, 5415, 5417, 5418, 5435, 5454, 5474, 5475, 5476, 5493, 5500, 5502, 5525, 5535, 5549, 5589, 5605, 5606, 5612, 5714, 5805, 5809, 5821, 5945, 5951, 5958, 5972, 6064, 6074, 6083, 6117, 6136, 6316, 6415, 6425, 6502, 6521, 6537, 6706, P.L. 97-51 (H.J. Res. 325), P.L. 97-216 (H.R. 6685).
      - Living expenses, require Members of Congress to substantiate their expenses. H.R. 5589, 5592, 6199, 6200, 6372, 6425, 6431.
      - Living expenses, to increase. H.R. 246.
      - Living expenses, restore to $3,000 limit. H.R. 4656, 4665, 5714, 6550, P.L. 97-51 (H.J. Res. 325), P.L. 97-216 (H.R. 6685).
      - Living expenses, limit to $5,000. H.R. 4676.
    - State legislators:
      - Business expenses, extend for 1 year. H.R. 365.
      - Business expenses, revise and extend for 2 years. H.R. 4242, 4269, 4273, 4504, P.L. 97-34.
      - Living expenses, limited exclusion, to provide. H.R. 5759.
      - Travel expenses away from home, existing rules, make permanent. H.R. 858, 2067, 2605.
      - Travel expenses away from home, modify law and extend election for 2 years. H.R. 4262, 4323.
  - Unemployment benefits (supplemental), amend effective date in P.L. 96-608, which allows individuals not itemizing their deductions to claim a deduction for, after Dec. 31, 1979. H.R. 3384.
  - Zero bracket amount:
    - Charitable contribution deduction, for taxpayers who elect standard deduction, to provide. H.R. 990.
    - Cost-of-living increases, automatic adjustments beginning in 1985. H.R. 4260.
    - Cost-of-living adjustments beginning in 1985, based on increases between fiscal year 1983 and 1984. P.L. 97-34 (H.R. 4242).
    - Cost-of-living increases, automatic adjustments in. H.R. 738, 2383, 2432, 2610, 3139, 3336, 4273.
    - Increase, beginning in 1981. H.R. 2854.
    - Increase, beginning in 1982. H.R. 4262, 4323.
    - Increase by $50 in 1981, $200 in 1982 for single returns; $100 for 1981, $400 in 1982 for joint returns. H.R. 4242.
    - Increase by $200 for single returns, and $400 for joint returns, beginning 1982. H.R. 4269, 4504.
    - Increase for certain returns. H.R. 6944.
    - Reduction, to impose. H.R. 1186.

Income tax:—Continued
- Gross income, deductions from:—Continued
  - Zero bracket amount:—Continued
    - Repeal cost-of-living increase provided in the Economic Recovery Tax Act of 1981. H.R. 6257.
- Gross income, exclusions from:
  - Accident and health plans:
    - Adoption expense plan, benefits received from or contributions of an employer to, to exclude. H.R. 4158.
    - Death benefits, to repeal. H.R. 4821.
    - Health care contributions by employer to accident and health plans, to exclude. H.R. 850, 4666.
    - Mental health plans, employer contributions, to exclude. H.R. 2126, 3884.
  - Airline fare, reduced, received by airline employees and families, to exclude. H.R. 3885, 4190.
  - Annuity contract, to treat insurer (not policy holder) as owner of certain investment annuities before contractual starting date, override Rev. Ruling 80-724. H.R. 567.
  - Annuities, pensions and retirement plans:
    - All retired persons:
      - $5,000, to allow. H.R. 38, 91, 372, 376, 3490.
      - $5,000, if 65 years of age or over. H.R. 224, 1951, 2094.
      - $7,500 if 65 years of age or over. H.R. 2445, 3818.
      - $7,500 individual, $15,000 joint return. H.R. 6108.
      - $7,500 single; $10,000 joint return, if 65 years of age or over. H.R. 364.
      - $9,000 single; $18,000 joint return, if 65 years of age or over. H.R. 3149.
      - $10,000, if 65 years of age or over. H.R. 468, 3035, 6672, 6826.
      - $10,000, if 65 or over, handicapped or disabled. H.R. 7116.
      - $17,000, if 55 years of age or over. H.R. 2051.
    - Cafeteria plans, not subject to income tax, shall not be subject to social security taxes. H.R. 3299.
    - Employee may elect to recover employee contributions first, regardless of 3-year rule. H.R. 1982, 4640.
    - Government pensions based on services not covered under the social security system, portions of, to exclude. H.R. 4511, 4998, 5031, 6616.
    - Individual establishing a private retirement plan in place of social security participation, to exclude. H.R.264.
    - Investment annuity contracts, to reinstate tax treatment with respect to annuity contracts with reserves based in a segregated asset account as they existed prior to issuance of Revenue Ruling 77-85. H.R. 743.
    - Lump-sum distributions of employers securities from ESOP's, to exclude. H.R. 3794.
    - Police and firemen, Federal, State or local, amounts received from public retirement system, to exclude. H.R. 4066, 4722.
    - Retired individuals, age 65 or over, additional exclusion of retirement benefits, to allow. H.R. 5464.
    - Uniformed service member or retired member and annuities received by a retired serviceman's family, to exlcude. H.R. 6640.
  - Assignee, amounts received to satisfy obligations for payment of damages on account of personal injuries or sickness, to exclude. H.R. 4356, 5470, 5732, P.L. 97-473.
  - Capital assets held by noncorporate taxpayers for more than 1 year, to exclude. H.R. 1307.
  - Compensation:
    - Armed Forces members who have served at least 4 years, 25 percent of pay, to exempt. H.R.1308.
    - Backpay awards, certain, to exclude. H.R. 5122.
    - Cost-sharing payments not used to provide increase in agricultural productivity, to exclude. H.R. 4232.
    - Firemen, volunteer, and auxiliary policemen, $2,000 of annual income, to exclude. H.R. 5637.
    - Firemen, volunteer, and certain rescue units, $10 during any month, to exclude. H.R. 1697.

Income tax:—Continued
Gross income, exclusions from:—Continued
Compensation:—Continued
Law enforcement officers, compensation for disability or death resulting from injuries sustained while making arrests. H.R. 2205.
Military compensation of members of the Armed Forces, limited to $1,000 per month. H.R. 2634.
National Guard or Reserve components of the Armed Forces, exclusion for pay received, not to exceed $5,000. H.R. 5028.
P.L. 96-499 (Hostage Relief Act of 1980), relating to an exclusion for compensation received by Federal employees missing or hospitalized as a result of hostile action in a foreign country, to repeal. Exec. Comm. 4083, H.R. 7030.
Qualified State judicial plan, to allow deferral of tax. H.R. 4881, 5630.
Spouse of Armed Forces member in missing status:
Special status for filing returns, extend extension of time for performing of filing returns, etc., to the surviving spouse to Dec. 31, 1982. Exec. Comm. 3224, H.R. 6893.
Contributions to the capital of a corporation, exclusion for, to repeal. H.R. 4821.
Damages, amounts received by an assignee to satisfy obligations on account of personal injuries or sickness, to exclude. H.R. 4356, 5470, 5732, P.L. 97-473.
Difficulty-of-care payments for care of handicapped foster child, to exclude. H.R. 6876.
Dividends:
All interest earned on dividends, etc., to exclude. H.R. 2290.
All interest earned on dividends received by individuals age 62 and over. H.R. 6515.
Dividends and interest received by individuals 62 and over, to exclude. H.R. 4869.
Dividends reinvested in stock of public utilities, to repeal exclusion for. H.R. 6070, 6303.
Dividends paid directly to certain charitable organizations by a corporation at direction of the shareholder, to exclude from shareholders income. H.R. 4979.
Domestic corporations, dividends received from, to exclude. H.R. 306, 897, 1724, 2390.
Double tax on dividends, to eliminate. H.R. 5085.
Exclusion from dividends, certain, received by life insurance companies, to provide. H.R. 1717.
Exempt interest dividends paid by regulated investment companies, to clarify. H.R. 5053, 5699.
Increase to:
$100 individual. H.R. 1724.
$200 individual; $400 joint return. H.R. 81, 708, 1579, 1961, 2008, 3049, 3336, 3849, 3864, 3893, 4010.
$200 individual, $400 joint return, eliminate after 1981. P.L. 97-34 (H.R. 4242).
$200 individual; $400 joint return, restore and make permanent. H.R. 4741.
$300 phased in over 3 years. H.R. 2861.
$500 individual. H.R. 3029, 3211.
$500 individual; $1,000 joint return. H.R. 905, 1456, 1458, 1719, 1725, 3050.
$750 individual; $1,500 joint return. H.R. 2824.
$1,000 individual. H.R. 3651.
$1,000 individual; $1,500 joint return. H.R. 2862.
$1,000 individual; $1,800 joint return. H.R. 965.
$1,000 individual; $2,000 joint return. H.R. 44, 851, 1541, 2240, 2581, 2648, 3276, 3410, 3417.
$1,000 individual; $5,000 joint return. H.R. 2898.
$1,000 under age 62. H.R. 1873.
$1,250 individual; $2,500 joint return. H.R. 3258.
$1,500 individual; $2,500 joint return. H.R. 3521.

Income tax:—Continued
Gross income, exclusions from:—Continued
Dividends:—Continued
Increase to:—Continued
$1,500 individual, $3,000 joint return, under dividend reinvestment of public utility. H.R. 4242, 4260.
$2,000 individual; $3,600 joint return. H.R. 155.
$2,000 individual; $4,000 joint return. H.R. 1912, 3100, 3101, 3202.
$2,500 and make permanent. H.R. 1907.
$2,500 individual; $3,000 joint return. H.R. 2533.
$2,500 individual; $5,000 joint return over 62. H.R. 5082.
$4,000 over age 62. H.R. 1873.
Partial exclusion of, to reinstate. H.R. 7181.
Farmland development rights, individual age 55, one-time capital gain exclusion, to allow. H.R. 7226.
Fish and wildlife conservation or preserved natural area, gain on sale from real property to be used for, to exclude. H.R. 1127, 4680.
Foreign income:
Double taxation of earnings and profits of foreign corporations, to eliminate. H.R. 5548.
Foreign commodity income, certain, to exclude. H.R. 3581.
Foreign oil and gas extraction income, to exclude. H.R. 4242, 4269, 4323, 4504, 6165.
Foreign pension plans to invest in residential real estate, to permit. H.R. 6708.
Income earned abroad:
Partial exclusion for those individuals residing in a foreign country for 11 of 12 consecutive months, to allow. H.R. 911, 3849, 4273.
Partial exclusion for those individuals residing in a foreign country for 12 consecutive months, to allow. H.R. 81, 2172, 2383, 3050, 3173, 3784, 4016.
Partial exclusion for those individuals residing in a foreign country for 17 consecutive months, to allow. H.R. 913, 1924.
Partial exclusion for those individuals residing in a foreign country for 18 consecutive months, to allow. H.R. 2014, 2113.
$75,000 exclusion for those individuals residing in a foreign country for 18 consecutive months or more. H.R. 1317.
$75,000 in 1982 for those individuals residing in a foreign country for 11 of 12 consecutive months, phased in up to $95,000 in $5,000 increments. H.R. 4242, 4260, P.L. 97-34.
Nonresident aliens and foreign corporations, 30 percent interest received on portfolio debt investment in the United States, to repeal. H.R. 4618.
Reduce amount of foreign earned income which is excludable. H.R. 6493.
U.S. citizens and residents living abroad, to repeal. H.R. 6070, 6303.
Foster care payments, certain, to exclude. P.L. 97-473 (H.R. 5490).
Gifts and inheiritances, exclusion for, to repeal. H.R. 4821.
Group legal services plans, qualified, amounts received under such plan, make exclusion permanent. H.R. 4277.
Group legal services plans, qualified, amounts received under such plan, exclusion for employer contributions to, to extend through 1984. P.L. 97-34 (H.R. 4242).
Group-term life insurance purchased for employees, to increase from $50,000 to $100,000. H.R. 1389.
Group-term life insurance purchased for employees, to increase from $50,000 to $150,000. H.R. 2417, 2996.
Group-term life insurance, to deny exclusion for key employees after 1983 if plan discriminates. P.L. 97-248 (H.R. 4961).
Home mortgage loan, discharge of, to exclude. H.R. 6668.
Income from discharge of indebtedness, exclusion for, to repeal. H.R. 4821.

Income tax:—Continued
Gross income, exclusions from:—Continued
Interest earned on deposits which are used for residential mortgage lending, to exclude. H.R. 1005, 2988, 3671, 3853, 3895.
Interest on certain obligations issued by the Tennessee Valley Authority, to exclude. H.R. 213.
Interest on certain residential mortgages and automobile loans, to exclude. H.R. 5767.
Interest on loans used to construct approved soil conservation terrace systems or to purchase soil conservation tillage equipment. H.R. 7209.
Interest on mortgage loans to first-time home buyers, earned after Feb. 28, 1982, and before Jan. 1, 1984, to exclude. H.R. 5797, 5946.
Interest on mortgage to first-time home buyers, to reduce by providing a partial exclusion for interest on certain qualified mortgages. H.R. 5959.
Interest on mortgage subsidy bonds used for financing to new homeowners not applicable to financing for elderly individuals acquiring stock in certain cooperative housing corporations. H.R. 3406.
Interest on National Home Building Bonds, to exclude. H.R. 4704, 4833.
Interest on qualified housing certificates of deposit, to exclude. H.R. 3694, 3911.
Interest received by banks on loans to small businesses, to exclude. H.R. 7290.
Interest received from certain qualified small rural businesses, to exclude. H.R. 4576.
Interest:
Agricultural land purchased with loans made by sellers, to farmers and ranchers, insured under the Consolidated Farm and Rural Development Act, interest paid, to exclude. H.R. 2858.
Compensation for persecution under the German National Socialist Regime. H.R. 4355.
Dividends and interest received by individuals 62 and over, to exclude. H.R. 4869.
Housing savings certificates, $100,000 individual, $200,000 joint return, to exclude. H.R. 3363.
Industrial development bonds:
Air and water pollution control facilities, to exclude. H.R. 3364, 4231.
Beverage container facilities, interest on, to exclude. H.R. 1537.
Clarify the local furnishing rule with respect to the tax-exempt status of interest on facilities for the local furnishing of gas. H.R. 4917.
Coal conversion use, interest on, to exclude. H.R. 2325.
Cost recovery deduction, to restrict for certain property financed with IDB's. P.L. 97-248 (H.R. 4961).
District heating or cooling, to allow for. H.R. 6630.
Exemption for small issues:
Delay the application of Revenue Ruling 81-216 until Jan. 1, 1983. H.R. 4507, 4528, 4555, 4567.
Increase to $3 million. H.R. 3074.
Increase to $15 million. H.R. 1423.
Increase to $20 million in areas of unemployment and $10 million elsewhere. H.R. 3461, 4949.
Increase to $50 million. H.R. 3226.
Lodging furnished by certain educational institutions to employees, to clarify. H.R. 6578.
Multiple lot issues treated same as small issue exemption. H.R. 6575.
Proceeds to be used for land or depreciable property in an enterprise zone. H.R. 6009.
Revenue Ruling 81-216, delay the application of, until Jan. 1, 1983. H.R. 4507, 4528, 4555, 4567.
Revenue Ruling 81-216, to allow use of appropriated funds to consider exemption from. P.L. 97-92 (H.J.Res. 370), P.L. 97-216 (H.R. 6685).

Income tax:—Continued
Gross income, exclusions from:—Continued
Interest:—Continued
Industrial development bonds:—Continued
Exemption for small issues:—Continued
Revenue Ruling 81-216, to reverse. H.R. 5155.
Terminates exemption for bonds issued after 1986. P.L. 97-248 (H.R. 4961).
With respect to special rules relating to. H.R. 4420, 5126, 6261, 6693, 6777.
Gas, local furnishing of, to allow for. H.R. 6630.
Harbor improvements, relating to the application of sec. 103 bonds for. H.R. 2122.
Pollution control, places limitations on. H.R. 6630.
Public hearing and approval of an elected official, to require. P.L. 97-248 (H.R. 4961).
Railroad facilities, acquisition or rehabilitation of, to exclude. H.R. 3986.
Repeal limitations on industrial development bonds. H.R. 4174.
Reports to IRS, quarterly, to require. P.L. 97-248 (H.R. 4961).
Research and experimental expenditures not taken into account for purposes of, to provide. H.R. 1185, 4444.
Small issue, places limitations on. H.R. 6630.
Vehicles used for mass commuting, tax-exempt financing, to provide. H.R. 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Veterans mortgage bond issues of the State of Oregon, to exempt from coverage under the Mortgage Subsidy Bond Act of 1980. H.R. 1685.
Mortgage subsidy bonds, increase in amount of mortgage interest limitation. H.R. 5797, 5946.
Mortage subsidy bonds, interest on, to modify requirements relating to. H.R. 3434.
Mortgage subsidy bonds, provide transitional rule for exclusions from. H.R. 3348, 6704.
Mortgage subsidy bonds, to clarify requirements which apply to. H.R. 3614, 3896, 4785, 4843, 5944, 5960, 5962, 6740, 7252.
Mortgage subsidy bonds, to modify rules. P.L. 97-248 (H.R. 4961).
Real estate investment trusts, to allow pass-through treatment obligations of Puerto Rico and the Virgin Islands. P.L. 97-424 (H.R. 6211).
Real estate mortgages, to exlcude. H.R. 7438.
Sabine River Authority of Texas, interest on obligations issued by, to exclude. H.R. 1223.
Savings bonds received by employees as a service award, to exclude. H.R. 3968.
Savings institutions:
$200 individual; $400 joint return, plus 25 percent for savings over, phased in before 1984; make permanent. H.R. 708.
$200 individual, $400 joint return, partial exclusion, to repeal. H.R. 4242, 4260.
$200 individual; $400 joint return and make permanent. H.R. 1250, 3849.
$200 individual; $400 joint return, restore and make permanent. H.R. 4741.
$200 individual, $400 joint return, eliminate after 1981. P.L. 97-34 (H.R. 4242).
$200 individual; $400 joint return with cost-of-living adjustments. H.R. 3336.
$300 phased in over 3 years and make permanent. H.R. 2861.
$450 individual, $900 joint return net interest income in 1985 and thereafter, to exclude. P.L. 97-34 (H.R. 4242).
$500 per individual. H.R. 1419, 1724.
$500 individual; $600 head of household, $1,200 joint return. H.R. 3211.

Income tax:—Continued
Gross income, exclusions from:—Continued
Interest:—Continued
Savings institutions:—Continued
$500 individual; $1,000 joint return. H.R. 370, 378, 897, 905, 1458, 1725, 2419.
$500 individual; $1,000 joint return and make permanent. H.R. 81, 1456, 1719, 3050.
$500 individual; $1,000 joint return for those over 65, and make permanent. H.R. 1250, 3894.
$750 individual; $1,500 joint return and make permanent. H.R. 2824.
$1,000 individual; $1,500 joint return in financial institutions, and make permanent. H.R. 2862, 3733.
$1,000 individual; $1,800 joint return. H.R. 965.
$1,000 individual; $2,000 joint return. H.R. 44, 334, 1401, 2581, 2923, 2927, 3276, 3417, 4273.
$1,000 individual; $2,000 joint return and make permanent. H.R. 1541, 1961, 2240, 2390, 2533, 2648, 3049, 3410, 3785, 3864, 4010.
$1,000 per individual on deposits in home lending institutions. H.R. 3651.
$1,000 individual; $2,000 joint return phased in before 1984. H.R. 851.
$1,000 individual, $2,000 joint return on qualified savings certificates H.R. 3409, 3430, 3545, 3953, 4124, 4260.
$1,000 individual, $2,000 joint return on qualified savings certificates between Sept. 30, 1981 and Jan. 1, 1983. P.L. 97-34 (H.R. 4242).
$1,000 individual; $2,000 joint return, savings certificates, certain, lifetime exclusion, to allow. H.R. 4242.
$1,000 individual; $2,000 joint return in financial institutions. H.R. 3456, 3684.
$1,000 individual; $5,000 joint return. H.R. 2898.
$1,000 under age 62, $4,000 over 62 and make permanent. H.R. 1873.
$1,250 individual; $2,500 joint return. H.R. 634, 3258, 3959.
$1,500 individual; $2,000 joint return on inflation proof savings certificate held for at least 3 years. H.R. 3960.
$1,500 individual; $2,500 joint return and make permanent. H.R. 3521.
$1,500 individual; $3,000 joint return and make permanent. H.R. 2008.
$2,000 per individual. H.R. 610.
$2,000 individual; $3,600 joint return. H.R. 155, 3100.
$2,000 individual; $4,000 joint return. H.R. 5607.
$2,000 individual; $4,000 joint return and make permanent. H.R. 1912, 3202.
$2,500 and make permanent. H.R. 1907.
$2,500 individual; $5,000 joint return over 62. H.R. 5082.
$2,500 individual; $5,000 joint return and make permanent. H.R. 4239.
$3,000 individual; $6,000 joint return in the case of the elderly. H.R. 469, 820, 3410, 3864.
$5,000 per individual. H.R. 609, 1306.
$5,000 individual; $10,000 joint return and make permanent. H.R. 7898.
$10,000 per individual. H.R. 608, 1098.
$10,000 joint; $5,000 married filing separate. H.R. 15, 1579, 3893.
$25,000 per individual. H.R. 4007.
All interest earned on savings accounts, etc., for those over 62, to exclude. H.R. 1063, 6515.
All interest earned on savings accounts, etc., for those over 65, to exclude and make permanent. H.R. 3521, 4010.
All interest earned on savings accounts, etc., to exclude. H.R. 2290.
All-savers certificates, make permanent the exclusion for. H.R. 7273.
All-savers certificates (proceeds), to be treated as rollover contributions at election of taxpayer. H.R. 7162.
Increase incentives for savings in financial institutions. H.R. 5337.
Partial exclusion of, to reinstate. H.R. 7181.
Rate on tax-exempt qualified savings certificates, to increase from 70 percent to 85 percent of Treasury bill yield. H.R. 4742.
Series E or EE U.S. savings bonds held by taxpayer 65 or over, for at least 10 years, amounts received on redemption of, to exclude. H.R. 886.
Series E or EE U.S. savings bonds, interest received by individual 65 or over, to exclude. H.R. 1258.
Series EE U.S. savings bonds, interest on, to exclude. H.R. 3148.
Series E U.S. savings bonds, purchasing powers and interest is less than purchasers power of original principal, exclusion of interest. H.R. 1278.
Soil conservation loans or loans to install drainage equipment, interest on, to exclude. H.R. 5724, 5814.
Tax deferred rollover account, establishment of as a means of increased savings and investment. H.R. 2838, 3093.
Volunteer fire departments, interest on certain obligations, to clarify. H.R. 44, 2883, 4248.
Volunteer fire departments, obligations of, to exclude. H.R. 4242, 4260, 4273, P.L. 97-34.
Investment accounts, a portion of the distribution for the taxable year. H.R. 3073.
Lodging expenses of the Canal Zone Government or the Panama Canal Company, to exclude. H.R. 3031.
Meal allowance furnished in kind for the convenience of the employer without regard to whether a charge is made or whether the employee is required to accept such meals, to exclude. H.R. 2173, 3324.
Medicare payments for physicians services, to exclude. H.R. 3826.
Nonresident aliens and foreign corporations, 30 percent interest received on portfolio debt investments, to repeal. H.R. 4618.
Payment by State of Alaska to individuals age 65 who have lived in Alaska for at least 25 years, to exclude from income. H.R. 1342.
Physicians' and surgeons' mutual protection associations, receipts of, to provide. H.R. 7245.
Property transferred to employees subject to certain restrictions, to allow. H.R. 4260, 4273.
Public utilities, regulated, amounts realized by, in settlement of damages under contract for purchase of fuel, to clarify. H.R. 5147.
Punitive damages, amounts received as, for antitrust violations, to exclude. H.R. 1967.
Real property used for conservation purposes, gain from sale of, exclude. H.R. 6465.
Recovery of bad debts, etc., exclusion for, to repeal. H.R. 4821.
Repeal part III of subchapter B of chapter 1 of the Internal Revenue Code, except for sections 102 and 115. H.R. 3181, 6070, 6303, 6352.
Repeal of various exclusions to broaden tax base. H.R. 6944.
Retirement benefits, certain, not exceeding maximum social security benefits, to exclude. H.R. 2100, 5464.
Savings and loan associations, FSLIC financial assistance, to exclude. H.R. 4273.
Scholarships:
National Research Service Awards, with respect to tax treatment of. H.R. 4593, P.L. 97-248 (H.R. 4961).

Income tax:—Continued
Gross income, exclusions from:—Continued
Sick pay:
Repeal sick pay provisions of Tax Reform Act of 1976. H.R. 43.
To retain for individual retired on disability before Oct. 1, 1976, without regard to the income limitation. H.R. 333, 1209, 2072.
State legislators, per diem, certain, received by, exclusion from, to provide. H.R. 2558.
States and municipalities, income of, exclusion for, to repeal. H.R. 4821.
Student loans, to extend exclusion for an additional 4 years. H.R. 7269.
Subsistence allowance, received by State police officers, to make permanent. H.R. 3616.
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
Tips, to exclude from gross income. H.R. 6852.
Transportation, qualified (ride-sharing pools), income from, to exclude. H.R. 2588.
Travel expenses, Internal Revenue Service to take into account *Frederick v. United States*, to determine. H.R. 203.
Gross income, inclusion in:
Adjusted gross income, definition of, to amend. H.R. 6944.
Crop payments, certain, to elect to include in year loss sustained. H.R. 2363.
Group term life insurance, costs paid by employer, increase from $50,000 to $150,000. H.R. 3497.
Group term life insurance purchased for employees, to be included in their gross income. H.R. 6303.
Imputed interest, not to apply to farms and small business. H.R. 837.
Imputed interest, prohibition of increase in interest rates. H.R. 953, 1448, 3892.
Imputed interest rate used for allocating income and deductions between related taxpayers, shall be same as interest rate used in determining amount of interest on certain deferred payments. H.R. 2495.
Make modifications to sections 74, 79, and 85 of the Internal Revenue Code. H.R. 3181, 6070, 6303.
Original issue discounts on corporate bonds, to include in holder's income. P.L. 97-248 (H.R. 4961).
Pension, profit-sharing, stock bonus plans, and individual retirement accounts, to provide for, to broaden tax base. H.R. 6944.
Unemployment compensation added by the Revenue Act of 1978, to repeal. H.R. 2065.
Unemployment compensation to be treated as wages for purposes of the limitation on the deduction for individual retirement savings. H.R. 4516.
Unemployment compensation, to provide for cost-of-living adjustments. H.R. 3336.
Unemployment compensation, to provide that the inclusion of certain amounts of unemployment compensation shall not apply to unemployment compensation which is payable by reason of a work stoppage in 1973 but which was not paid until 1979. H.R. 3327.
Variable annuity contracts, to clarify tax treatment of. H.R. 5004.
Various items, to provide for in order to broaden the tax base. H.R. 6944.
Imported goods, 7 percent tax imposed on, and deposited in Federal Old-Age and Survivors Insurance Trust Fund. H.Con.Res. 169.
Indians:
Provide the same tax exemptions and general tax treatment to recognized Indian tribes as are applicable to other governmental units. H.R. 3760, P.L. 97-473 (H.R. 5470).
Installment Sales Revision Act, make technical corrections to the act. H.R. 6056, P.L. 97-448.
Installment Sales Revision Act, to amend. H.R. 5599.
Income tax:—Continued
Interest:
Adjustment of interest rate, to allow. Exec. Comm. 1421, H.R. 3741, P.L. 97-34 (H.R. 4242).
Information report requirements, expand reporting of interst requirement on all corporate and U.S. obligations. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Interest expenses in connection with unfriendly corporate takeovers, deduction for, to deny. H.R. 4562, 5855.
Interest on deferred payments of estate taxes and certain recapture taxes, limitation on. H.R. 4524.
Interest on indebtedness incurred by a corporation to acquire another corporation if determined by the President that use of debt for corporate acquisition should be discouraged, to deny. H.R. 5517.
Interest on residence limited to interest on $150,000 of loan. H.R. 4104.
Interest payable under the Internal Revenue Code to be compounded semiannually. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Interest payments on certain refunds, to restrict. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Interest surcharge on substantial understatement, restrictions on. H.R. 6300, P.L. 97-248 (H.R. 4961).
Lower and stablize interest rates. H.Res. 211.
Overpayments and underpayments, interest rate to be based on average prime rate for first 9 months of calendar year, to require. H.R. 5636.
Overpayments and underpayments of tax, adjustment of rate, to allow. H.R. 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Rate of interest to be determined semiannually and based on the average adjusted prime rate charged by commercial banks. H.R. 5829.
Reduce by lowering rate of interest U.S. Government may pay on debt obligations, and establish a national indexed usury ceiling. H.R. 4826, 6512.
Treasury note issued for more than 3 years, to bear interest rate greater than 8 percent annually. H.R. 3756.
Withholding of, to require. P.L. 97-248 (H.R. 4961).
Leased property, qualified, exceptions to definition of. H.R. 5900.
Leased track materials (railroad), 60-month amortization and additional investment credit, to provide. H.R. 3987.
Leases, safe harbor, to reform. H.R. 6510, P.L. 97-248 (H.R. 4961).
Leases, safe harbor and non-safe harbor, to revise tax treatment of. P.L. 97-248 (H.R. 4961).
Leases, safe harbor, technical corrections to provide. P.L. 97-448 (H.R. 6056).
Leases, to require economic substance in transactions under the accelerated cost recovery system. H.R. 6468.
Leasing property, to allow transfer of tax benefits. P.L. 97-34 (H.R. 4242).
Leasing property, provisions of P.L. 97-34, to repeal. H.R. 4653, 4677, 5123, 5131, 5142, 5165, 5267, 5305, 5331, 5420, 5487, 5563, 5714, 5779, 6013, 6617.
Life insurance companies, special temporary rules for taxing of, to provide. H.R. 6045.
Life insurance companies, to revise tax treatment of. P.L. 97-248 (H.R. 4961).
Mental health payroll tax to finance the Federal Mental Health Trust Fund. H.R. 2126.
Minimum tax:
Accelerated cost recovery of certain property, to treat as preference item. H.R. 4273.
Add-on minimum tax, to repeal. P.L. 97-248 (H.R. 4961).
Alternative minimum tax, to allow an investment tax credit against. H.R. 3186.
Capital cost recovery deduction in excess of straight line cost recovery, to be treated as tax preference item for purposes of minimum tax. H.R. 154, 242, 480, 969, 1036, 1053, 1096, 2648, 4701.
Capital gains on sale of leased track materials (railroad), not treated as an item of preference for purposes of the minimum tax. H.R. 3987.

11-054 O - 83 - 68

Income tax:—Continued
- Minimum tax:—Continued
  - Capital gains, sales of qualified property in a private jobs and enterprise zone, not taken into account. H.R. 1104, 3824, 6009.
  - Capital gains, sales of qualified property in a small rural business, to exclude. H.R. 4576, 6053, 6689.
  - Capital gains, to remove as an item of preference. H.R. 1000.
  - Circulation expenditures, deduction for as an item of tax preference, to repeal. H.R. 7400.
  - Corporations, minimum tax on, to repeal. H.R. 5206.
  - Intangible drilling and development costs not treated as an item of tax preference for purposes of the minimum tax. H.R. 3249.
  - Minimum tax for real property with shortened, audit-proof life, to eliminate. H.R. 2400, 2432, 2525, 3849.
  - Preference items, to expand. P.L. 97-248 (H.R. 4961).
  - Reduction for amount attributable to qualified industrial property, to allow. H.R. 3753.
  - Repeal minimum tax. H.R. 6944.
  - 20 percent flat rate, and restructured tax, to provide. P.L. 97-248 (H.R. 4961).
- Nonemployees, information requirements for payments to nonemployees, provide a separate reporting requirement. H.R. 6300, P.L. 97-248 (H.R. 4961).
- Partnerships:
  - Audit provisions, to revise. H.R. 6300, 6395, P.L. 97-248 (H.R. 4961).
  - Thrift partnerships, to clarify tax treatment of. H.R. 5233.
- Pension and retirement plans:
  - Alimony, to be used in determining limit on the deduction for retirement savings, to allow. H.R. 1641.
  - Annuity contracts, variable, to clarify tax treatment of. H.R. 5004.
  - Assignments or alienations of rights under pension plans which are pursuant to certain court orders, to permit. H.R. 1928.
  - Church employees, to revise tax-sheltered annuity rules for. P.L. 97-248 (H.R. 4961).
  - Collectables, self-directed investments in, treated as distribution. P.L. 97-34 (H.R. 4242).
  - Collectables, self-directed investments in, treated as distribution, to repeal. H.R. 4418, 4439, 4938.
  - Construction industry pension funds, urging prompt implementation of class exemptions for investing into residential mortgages. H.Con.Res. 250.
  - Contributions to certain qualified plans, to reduce qualified plans, to reduce benefits for early retirement. H.R. 6410, P.L. 97-248 (H.R. 4961).
  - Defers effective date of sec. 414(m) of the IRC, (relating to employees of an affiliated service group), until final regulations are issued. H.R. 3721.
  - Deny deduction for employer contributions to a pension plan. H.R. 3181, 6070, 6303.
  - Disabled employees, to allow contribution by employer after separation from service. P.L. 97-248 (H.R. 4961).
  - Employee benefit plans, investment in residential mortgages, to permit. H.R. 6781, 6987.
  - Employee contributions to, to provide a credit for. H.R. 3396.
  - Employee stock ownership plans (ESOP):
    - Deduction of and partial exclusion from income for certain dividend distributions from ESOP plans. H.R. 3794.
    - Distributions:
      - Of employer securities from a tax credit ESOP in the case of a sale of employer assets or stock. H.R. 3794.
      - Right to cash distribution from ESOP maintained by certain financial institutions prohibited by law from acquiring their own securities. H.R. 3794.
      - Right to cash distribution in lieu of right to demand distribution of employer securities. H.R. 3794.
    - ESOP financed through an additional investment credit. H.R. 1380.
    - ESOP financed with a credit equal to a percentage of payroll, which replaces existing extra investment credit for employee stock ownership plans. P.L. 97-34 (H.R. 4242).
    - Exclude recapture of investment tax credit used to fund tax credit ESOP's and permit recovery by such plans of previously recaptured investment tax credit. H.R. 7196.
    - Exclusion from limitation on annual additions attributable to forfeitures and interest payments. H.R. 3794.
    - Exclusion from limitation on deductions for contributions attributable to interest payments. H.R. 3794.
    - Limitation on annual additions to participant accounts, to increase in certain cases. H.R. 3085.
    - Limitation on deductions for contributions attributable to principal payments. H.R. 3794.
    - Limitation on deductions for employer contributions where an employer maintains an ESOP and a stock bonus or a profit-sharing plan. H.R. 3794.
    - Limitation on deduction for ESOP contributions, to increase in certain cases. H.R. 3085.
    - Payroll based credit for establishing an ESOP plan, to allow. H.R. 81.
    - Qualifications for tax credit ESOP, requirement that employer securities remain in plan, exception in case of sale of all employer stock on assets and transfer of certain participants to acquiring entity. H.R. 3085.
    - Requirement that certain qualified employee stock ownership plans holding employer securities allow participants to direct how such securities are voted, to provide. H.R. 6227.
    - Right to demand employer securities, not a requirement for qualification in certain cases. H.R. 3085.
    - Special rules for contributions to ESOP's qualified job expansion businesses. H.R. 2965.
    - To provide a tax credit for contribution made to, not to exceed 2 percent of qualified investment of taxpayer, or more than 1 percent of aggregate participants compensation. H.R. 1379.
  - Employee to delay commencement of benefit payments under employer retirement plans, to permit. H.R. 5140.
  - Excise tax on unpaid minimum benefit pension plan contributions, to impose. H.R. 3396, 3911.
  - Exemption for the purchase of certain bonds by employee pension benefit plans, for use in purchase of home mortgage or automobile financing. H.R. 6325, 6443.
  - Failure to adhere to conditions of determination letter relating to independent management of plan assets, tax on, to impose. H.R. 7094.
  - Federal annuity program to compensate participants in private pension plans which terminated before July 1, 1974, for nonforfeitable pension benefits which were lost by reason of the termination, to establish. H.R. 3632.
  - Governmental plan, to allow participation in certain group trusts. P.L. 97-248 (H.R. 4961).
  - Guam residents, to provide that pension plan reserves of a life insurance company shall include amounts allocable to pension, profit sharing or stock bonus plan trusts. H.R. 2944.
  - Hawaii Prepaid Health Care Act not preempted by ERISA. P.L. 97-473 (H.R. 5470).
  - Increase age of eligibility from 70½ to 75 years. H.R. 5440.
  - Individual retirement accounts (IRA):
    - All-savers certificates (proceeds of), to be treated as rollover contributions at election of taxpayer. H.R. 7162.
    - Collectables, self-directed investments in, treated as distribution. P.L. 97-34 (H.R. 4242).
    - Collectables, self-directed investments in, treated as distributions, to repeal. H.R. 4418, 4439, 4938.

Income tax:—Continued
Pension and retirement plans:—Continued
Individual retirement accounts (IRA):—Continued
Eligibility:
Personal savings deduction:
Made by employees to be allowed even though the employer makes a contribution to a pension plan. H.R. 1901, 2617, 4273, 4330, 4334.
To allow individuals who are participants in employer pension plans a deduction for their contribution to IRA plans. H.R. 191, 1250, 2207, 2815, 2882, 2968, 3374, 3849, 3894, 3908.
Establish an employee IRA as part of employer plan. H.R. 4242, 4262, 4323.
Include in gross income to broaden tax base. H.R. 6944.
Increase in penalty for premature distributions. H.R. 6300, P.L. 97-248 (H.R. 4961).
Individuals, certain, who separate from service with an employer during the taxable year, to allow participation in. H.R. 356.
IRA accounts used as security on a loan to purchase a principal residence or an automobile, to provide. H.R. 5547.
Maximum contribution limitation to increase to:
$2,000. H.R. 1250, 2346, 2548, 2968, 3374, 3785, 3849, 3886, 3894, 4262, 4273, 4323, 4330, 4701.
$2,000 or the lesser of 100 percent of compensation. H.R. 4242.
$2,000 or 100 percent of compensation, $2,250 for spouses. H.R. 4260, P.L. 97-34 (H.R. 4242).
$2,500 where IRA is established for non-employed spouses. H.R. 3849, 4273.
$2,500. H.R. 2533, 2885, 3395.
$3,000. H.R. 1316.
$5,000. H.R. 646, 3908.
$7,500. H.R. 3082.
$10,000. H.R. 5571.
Nondeductible contributions, to allow. H.R. 4262, 4323, 6426.
Rollover of multiyear distributions from qualified plans. H.R. 4655.
Rollover of partial distribution received by employees, to permit. H.R. 4473, 5715, 6300, P.L. 97-248 (H.R. 4961).
Rollover under bond purchase plans, to allow. H.R. 4242, 4262, 4323.
Sec. 403(b) annuity accounts:
Extend special elections for such contracts to employees of churches, conventions, or associations of churches and their agencies; and to permit a de minimis contribution amount in lieu of such elections. H.R. 5067.
Extend to business leagues, chambers of commerce, etc. H.R. 990.
Spousal, nonworking, usual fee for jury service without losing eligibility for certain retirement savings, to allow. H.R. 6772.
Spousal, to expand. H.R. 4242.
Spousal, to permit individuals to compute deduction on the basis of their spouse's compensation. H.R. 1087, 1661, 3631.
Spousal, to permit separate contributions for the benefit of the spouse. H.R. 311, 3785, 3955.
Spousal, to repeal. H.R. 3849.
Investment by employee benefit plans in residential mortgages, to permit. H.R. 6781, 6987.
Keogh plan:
$10,000, increase contribution limit to. H.R. 1316.
$15,000, increase contribution limit to. H.R. 3886, 4242, 4260, 4273, 4330, 4334, P.L. 97-34.
$30,000, increase contribution limit to. H.R. 6410, P.L. 97-248 (H.R. 4961).
Loans, certain, to treat as distribution. H.R. 6410, P.L. 97-248 (H.R. 4961).

Income tax:—Continued
Pension and retirement plans:—Continued
Loans and leases, certain, to remove from prohibited transactions. H.R. 6421.
Lump-sum distribution from deferred compensation plans of State and local governments, 10-year averaging, to permit. H.R. 3215.
Married couples, to expand for. H.R. 3117.
Maternity or paternity, individual deemed to perform 20 hours of service per week during. H.R. 1641, 3117.
Minimum participation standards, lower age limitation from 25 to 21. H.R. 3117.
Money invested in an IRA, withdrawals from, for purchase of principal residence, to permit. H.R. 5571, 5800.
Money invested in IRA or Keogh plans may be used to purchase principal residence or certain business assets, with limitations. H.R. 3886.
Money invested in private and public pension funds, withdrawal from, for purchase of residence or auto loans, to authorize. H.Res. 381.
Money purchase plans, to provide for application of cash or deferred arrangement rules. H.R. 4948.
Multiemployer Pension Plan Amendments Act of 1980 (P.L. 96-364), certain retirement benefits under State unemployment compensation laws, to revise effective date. H.R. 1759.
Multiemployer plans, to revise treatment of and requirements for. H.R. 7233, 7448.
Multiemployer welfare arrangements, to exempt from ERISA premption provision. P.L. 97-473 (H.R. 5470).
Parity under qualified plan rules for corporate and noncorporate employers, to provide. P.L. 97-248 (H.R. 4961).
Participation:
To eliminate exclusion of employees who begin employment within 5 years before normal retirement age. H.R. 3396, 3397, 4260, 4262, 4273, 4323.
Payment of retirement benefits by U.S. Government to persons who are not retired, to prohibit. H.R. 885.
Profit-sharing contributions made on behalf of individuals who are permanently and totally disabled, to allow. H.R. 6215.
Prohibited transactions, to remove certain loans and leases to a substantial employer maintaining the plan. H.R. 6421.
Public Employment Retirement Income Security Act, to provide pension report of State and local public employee retirement systems. H.R. 4928.
Qualified plans, integration with social security, to provide. H.R. 6410, P.L. 97-248 (H.R. 4961).
Qualified State judicial plan, to allow deferral of tax. H.R. 4881, 5630.
Requirements for qualification:
Personal service corporation plans, extend Keogh rules to. H.R. 6410, P.L. 97-248 (H.R. 4961).
Survivor annuity:
In the case of the death of a plan participant, to provide. H.R. 3396.
Integration with social security benefits, to limit. H.R. 3396.
State judicial retirement plans, to revise rules for. P.L. 97-248 (H.R. 4961).
Stock options:
Incentive stock options, with respect to tax treatment of. H.R. 822, 3050, 3288, 3460, 3682, 3718, 3761, 3854, 4262.
Restricted stock options, to allow. H.R. 4242.
Restricted stock options, to permit and eliminate exercise of restricted stock options as an item of preference. H.R. 2797, 4273.
Restricted stock options, to tax as capital gains rate on sale. H.R. 4260, P.L. 97-34 (H.R. 4242).
Tax-exempt organizations, to allow tax deferral for deferred compensation plans. H.R. 5289.
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
To assure equal treatment of women and men. H.R. 3117.

Income tax:—Continued
Pension and retirement plans:—Continued
Vesting:
Accrued benefit requirements:
5 years of service, to qualify. H.R. 3396.
Continued accrual of benefits beyond normal retirement age, to provide. H.R. 3396, 3397.
Vesting and discrimination rights, to clarify. H.R. 2775.
Withdrawal, qualified education expenses, to allow for. H.R. 1250, 3374, 3894.
Withholding, on certain deferred income, to require unless recipient elects out. H.R. 6300, P.L. 97-248 (H.R. 4961).
Possessions, authorization for appropriation for reduced amounts paid to Guam and the Virgin Islands because of tax reductions to individuals. H.R. 4262.
Possessions, reduce income tax rate on Virgin Islands source income. H.R. 5113, 5985, 7093, P.L. 97-455.
Rates:
Campaign committee, principal, graduated rather than highest corporate rates, too apply. P.L. 97-34 (H.R. 4242).
Cost-of-living adjustment in individual tax rates, to provide. H.R. 203, 204, 247, 602, 707, 738, 966, 1089, 1101, 1126, 2383, 2432, 2610, 3139, 3282, 3336, 3421, 3784, 4273.
Cost-of-living increases, automatic adjustments beginning in 1985. H.R. 4260.
Cumulative reductions of 1-1/4 percent in 1981, 10 percent in 1982, 19 percent in 1983, and 23 percent in 1984 and subsequent years. H.R. 4260, P.L. 97-34 (H.R. 4242).
Defer, pending balance of the Federal budget, rates enacted in the Economic Recovery Tax Act of 1981. H.R. 4523.
Expressing the sense of the House that all individuals be taxed at a single rate of tax. H.Res. 482.
Flat tax:
10 percent; repeal all credits, deductions, exclusions; allow $2,000 personal exemption. H.R. 5513.
10 percent; repeal all credits, deductions, exclusions; allow $10,000 personal exemption. H.R. 6352.
10 percent for individuals and corporations with income of over $30,000, to impose. H.R. 125.
10 percent for individuals and corporations with income of over $50,000, to impose. H.R. 6004.
14 percent; repeal all credits, deductions, exclusions; allow $2,000 personal exemption. H.R. 6741.
Simplified rate, not to exceed 14 percent, to impose. H.R. 4821.
Simplified rate, not to exceed 15 percent, to impose; require Secretary of the Treasury to propose legislation to establish such. H.R. 6628.
Simplified rate, not to exceed 19 percent, to impose. H.R. 6070, 6303.
Head of household:
Limit maximum reduction to $700 in 1982, and additional $700 in 1983 and further increase Federal reserves through tax reform. H.R. 6257.
Limit maximum reduction to $700 for 1982 and $1,400 beginning in 1983. H.R. 6111.
Maximum rate of earned income, 50 percent, to provide. H.R. 713, 1377, 1388, 2385, 3062, 3193, 3754.
Permanent reduction, to impose. H.R. 204, 1000, 1101, 2432.
Permit use of standard deduction used by married couples. H.R. 1382.
Reduction by average of 1 percent in 1981, 10 percent in 1982, and 16 percent in 1983; reduction in 1984 triggered by certain economic factors, to provide. H.R. 4242.
Reduction of 3 percent in 1982, 5 percent in 1983. H.R. 4269, 4504.
Reduction, to impose. H.R. 1186, 2383, 2400, 3117, 3181, 3282, 3849, 4262, 4273, 4323, 4821, 6070, 6944.
Unmarried individual maintaining a household to be considered as head-of-household whether he has a dependent who is a member of the household or not. H.R. 202.

Income tax:—Continued
Rates:—Continued
Head of household:—Continued
Zero bracket amount, for joint returns, to allow use of. H.R. 3117.
Marriage penalty deduction, reduce by 5 percent of up to $30,000 in 1982 and by 10 percent of up to $30,000 in subsequent years. H.R. 3849, 4260, 4269, 4273, 4504.
Marriage penalty deduction, reduce by 10 percent of the lesser earning spouse's wages, with maximum deduction of $5,000. H.R. 4242.
Marriage penalty deduction, reduce by 10 percent not to exceed $30,000 of the spouse with the lesser earnings, phased in so that a 5 percent deduction applies in 1982, and the 10 percent deduction takes effect in 1983. P.L. 97-34 (H.R. 4242).
Marriage penalty deduction, reduce by 10 percent not to exceed $30,000 deduction, to allow when both are employed. H.R. 81, 2648, 3050, 4262, 4273, 4323.
Marriage penalty deduction, reduce by 10 percent whether they itemize or not. H.R. 177, 3784. to allow. H.R. 4950.
Marriage penalty deduction, to eliminate by requiring all individuals to use the income tax rates applicable to joint returns. H.R. 2659.
Marriage penalty deduction, retirement income taken into account in computing deduction for, to allow. H.R. 4950.
Married persons filing joint returns:
Increase income level at which unemployment compensation becomes taxable. H.R. 4517.
Limit maximum reduction to $700 in 1982 and additional $700 in 1983 and further increase Federal revenues through tax reform. H.R. 6257.
Limit maximum reduction to $700 for 1982 and $1,400 beginning in 1983. H.R. 6111.
Maximum rate of earned income, 50 percent, to provide. H.R. 713, 1377, 1388, 2385, 3062, 3193, 3754.
Permanent reduction, to impose. H.R. 204, 1000, 1101, 2432.
Reduction by average of 1 percent in 1981, 10 percent in 1982, and 16 percent in 1983; reduction in 1984 triggered by certain economic factors, to provide. H.R. 4242.
Reduction of 3 percent in 1982, 5 percent in 1983. H.R. 4269, 4504.
Reduction, to impose. H.R. 1186, 2383, 2400, 3181, 3282, 3849, 4262, 4273, 4323, 4821, 6070, 6944.
Remove rate inequities for married persons when both are employed. H.R. 126, 737, 994, 1390, 1416, 1567, 1702, 3676, 4304.
Married persons filing separate returns:
Limit maximum reduction to $700 for 1982 and additional $700 in 1983, and further increase revenues through tax reform. H.R. 6257.
Limit maximum reduction to $700 for 1982 and $1,400 beginning in 1983. H.R. 6111.
Maximum rate of earned income, 50 percent, to provide. H.R. 713, 1377, 1388, 2385, 3062, 3193, 3754.
Permanent reduction, to impose. H.R. 204, 1000, 1101, 2432.
Rate of tax to be paid same as unmarried individual. H.R. 167, 426, 456, 959, 1320, 1442, 1700, 2366, 2383, 2432, 2787, 3539.
Reduction by average of 1 percent in 1981, 10 percent in 1982, and 16 percent in 1983; reduction in 1984 triggered by certain economic factors, to provide. H.R. 4242.
Reduction of 3 percent in 1982, 5 percent in 1983. H.R. 4269, 4504.
Reduction, to impose. H.R. 1186, 2383, 2400, 3181, 3282, 3849, 4262, 4273, 4323, 4821, 6070, 6944.

Minimum tax:
10 percent on items of preference in excess of $30,000. H.R. 125.

Income tax:—Continued
Rates:—Continued
Minimum tax:—Continued
10 percent on items of preference in excess of $50,000. H.R. 6004.
Permanent reduction, to impose. H.R. 204, 1000, 1101, 2432.
Reduction by average of 1 percent in 1981, 10 percent in 1982, and 16 percent in 1983; reduction in 1984 triggered by certain economic factors, to provide. H.R. 4242.
Reduction of 3 percent in 1982, 5 percent in 1983. H.R. 4269, 4504.
Reduction, to impose. H.R. 1186, 2383, 2400, 3181, 3282, 3849, 4262, 4273, 4323, 4821, 6070, 6944.
Rate or base of income tax not be increased during a 4-year period. H.R. 740, 1014.
Rate reduction enacted in the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, to provide. H.R. 5453.
Rate reduction enacted in the Economic Recovery Tax Act of 1981 to take effect 3 months sooner than scheduled. H.R. 6126.
Rate reductions which take effect in 1983, to eliminate. H.R. 5767.
Repeal the 25 percent reduction in individual tax rates and substitute a 15 percent reduction, consisting of a 7 1/2 percent reduction in 1982, 5 percent in 1983, and 2 1/2 percent in 1984. H.R. 4487.
6-month acceleration in income tax rate reduction, to provide. H.R.4999.
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Economic Recovery Tax Act of 1981. H.R. 6056, P.L. 97-448.
Unmarried persons:
Full income splitting (same as married individuals filing joint returns), to extend to. H.R. 37, 126, 474, 653, 737, 994, 1390, 1416, 1567, 1702, 3676, 4304.
Limit maximum reduction to $700 in 1982 and additional $700 in 1983 and further increase Federal revenues through tax reform. H.R. 6257.
Limit maximum reduction to $700 in 1982 and $1,400 beginning in 1983. H.R. 6111.
Maximum rate of earned income, 50 percent, to provide. H.R. 713, 1377, 1388, 2385, 3062, 3193, 3754.
Permanent reduction, to impose. H.R. 204, 1000, 1101, 2432.
Reduction by average of 1 percent in 1981, 10 percent in 1982, and 16 percent in 1983; reduction in 1984 triggered by certain economic factors, to provide. H.R. 4242.
Reduction of 3 percent in 1982, 5 percent in 1983. H.R. 4269, 4504.
Reduction, to impose. H.R. 1186, 2383, 2400, 3181, 3282, 3849, 4262, 4273, 4323, 4821, 6070, 6944.
Refunds, State and local, information returns with refunds of $10 or more, to be filed with the IRS. H.R. 5829, 6300.
Regulated investment company, to treat business development company as. H.R. 5683.
Research and development expenditures (R & D):
Research and development property, 60 month amortization, to allow. H.R. 3159.
Research and experimental expenditures attributable to activities conducted in the United States as allowable income from sources within the United States, to allow a credit for. H.R. 2473, 5332, 6024.
Research and experimental expenditures credit provided in P.L. 97-34, to make permanent. H.R. 5332, 6023.
Research and experimental expenditures, equal to 10 percent of expenditures incurred by taxpayer for, to provide a credit for. H.R. 1186, 3158.
Research and experimental expenditures (energy), equal to 20 percent of expenditures incurred by taxpayer, to provide. H.R. 3927.
Income tax:—Continued
Research and development expenditures (R & D):—Continued
Research and experimental expenditures, equal to 25 percent of certain expenditures incurred by taxpayer for, to provide a credit for. H.R. 81, 1183, 1539, 1864, 2383, 3050, 3288, 3849, 4242, 4260, 4269, 4273, 4504, P.L. 97-34.
Research and experimental expenditure reserves, deduction of 10 percent not to exceed $150,000 for taxable year, to allow. H.R. 11.
Research and experimental expenditures, to permit new business to be eligible for tax credit on. H.R. 5344.
Returns:
Addition to tax for certain overvaluations. H.R. 4242, 4260, 4262, 4273, 4323.
Armed Forces member who is listed in a missing status, spouse may file a joint return, extension of present law to Dec. 31, 1982. Exec. Comm. 3224, H.R. 6893.
Burden of proof placed on the Secretary of the Treasury in imposing the tax shelter promoter penalty. H.R. 6300, P.L. 97-248 (H.R. 4961).
Casualty reimbursements, information return required. H.R. 6300, P.L. 97-248 (H.R. 4961).
Civil action brought by the United States to enjoin promoters of abusive tax shelters, etc., to allow. H.R. 6300, P.L. 97-248 (H.R. 4961).
Civil fraud penalty, only portion of underpayment which is attributable to fraud, to apply. H.R. 6627.
Civil penalty against the United States for unauthorized disclosures by an employee. H.R. 6475.
Civil penalty on person who aids in the preparation or presentation of certain documents with understated tax liability, to impose. H.R. 6300, P.L. 97-248 (H.R. 4961).
Consolidated returns, disallow in certain instances (in order to discourage tax motivated corporate takeovers). H.R. 6604.
Criminal penalty for failure to file estimated tax return. H.R. 5829, 6300, P.L. 97-248 H.R. 4961).
Disclosure of information dealing with privacy, to prohibit. H.R. 1057.
Disclosure of information by IRS to guarantee agencies of address information of students who have defaulted on loans under the HEAL program or on federally supported health professional school loans. Exec. Comm. 1391, H.R. 3723.
Disclosure of information filed with IRS, to insure confidentiality of. H.R. 1502, 3064.
Disclosure of information for use in certain audits by GAO, to allow. H.R. 6475, P.L. 97-248 (H.R. 4961).
Disclosure of information from tax returns of addresses of individuals who have defaulted on health education loans, to permit. Exec. Comm. 4349.
Disclosure of information, modify definition of. Exec. Comm. 2566.
Disclosure of information of privacy of personal medical information, to prohibit. H.R. 1059.
Disclosure of information to Federal lending agencies, to allow. Exec. Comm. 1421, H.R. 3741, 4613.
Disclosure of information to National Institute for Occupational Safety and Health for use in their epidemiological research program, to authorize. H.R. 4023, 4434.
Disclosure of information to certain State law enforcement agencies, of persons receiving permits to produce distilled spirits for use as fuel, to allow. H.R. 6380.
Disclosure of methods for selection of tax returns for audit, to prohibit. H.R. 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Disclosure of returns and return information for use in criminal investigations, to provide. H.R. 6475.
Disclosure of tax delinquent account, to allow for certain Federal loan applicants. Exec. Comm. 1421, H.R. 3741, 4613, P.L. 97-365.
Disclosure of third-party information, to protect taxpayers privacy. H.R. 1501, 3065, 4160.
Duplicative mailing requirements, to eliminate. H.R. 7331.
Estimated return filing requirement, to repeal. P.L. 97-248 (H.R. 4961).

Income tax:—Continued
Returns:—Continued
Extended failure to file return, new minimum penalty, to impose. H.R. 5829.
Extension of time, spouse of an Armed Forces member serving in combat zone, extends present law to Dec. 31, 1982. Exec. Comm. 3224, H.R. 6893.
Failure to furnish information with respect to certain foreign corporations, penalty, to impose. H.R. 6300, P.L. 97-248 (H.R. 4961).
Filing date, to change general rule from April 15 to July 1 of each year, to require. H.R. 86.
Filing requirements, to revise. H.R. 6944.
Filing requirement, to remove for individual whose only gross income is State government grant of $1,000. P.L. 97-424 (H.R. 6211).
Frivolous income tax return, penalty, to impose. H.R. 6300, P.L. 97-248 (H.R. 4961).
Increase penalty for failure to file certain information returns. H.R. 1314, 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Increase penalty for failure to file information returns or supply identifying numbers. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Increase penalty for false information regarding withholding or overstated deposit claims. H.R. 4242, 4260, 4262, 4273, 4323, P.L. 97-34.
Increase penalty for underpayments due to negligence or civil fraud. H.R. 4242, 4260, 4262, 4323.
Information report requirements, expand reporting of interest on all corporate and U.S. obligations. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Information report requirements of brokers, amend rules relating to information returns. H.R. 6300, P.L. 97-248 (H.R. 4961).
Information report requirements of brokers, direct Secretary of the Treasury to issue regulations with respect to commodities, and securities brokers under the provisions of present law. H.R. 5829.
Information report requirements of employers who turn over $600 or more in tips to an employee, required to report to IRS. H.R. 5829.
Information requirements for payments to nonemployees, provide a separate reporting requirement. H.R. 6300, P.L. 97-248 (H.R. 4961).
Information requirements, regarding payments to independent contractors, to clarify. H.R. 4531, 5729, 5867, 6311.
Information returns for State and local tax refunds of $10 or more be filed with the IRS. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Information return forms, authority of the Secretary of the Treasury to require type of form, to clarify. H.R. 5829.
Information return required for casualty reimbursements. H.R. 6300, P.L. 97-248 (H.R. 4961).
Information returns, with respect to gambling winnings, to be required only on $10,000 or more. H.R. 4592.
Leasing, safe harbor, information return relating to transactions under, to require. P.L. 97-119 (H.R. 5159).
Promotion of abusive tax shelters, penalty, to impose. H.R. 6300, P.L. 97-248 (H.R. 4961).
Review of tax returns of SSI recipients by Social Security Administration, expressing House opposition to. H.Res. 505.
Safe harbor leasing, information return relating to transactions under, to require. P.L. 97-119 (H.R. 5159), P.L. 97-362 (H.R. 4717).
Secretary of the Treasury to provide information on Federal revenues and expenditures for 2 fiscal years preceding year return is filed. H.R. 5187.
Secretary of the Treasury to provide (with instructions) information on deduction for retirement savings, to require. H.R. 191.
Simplification of income tax forms. H. Con.Res. 142.
Spouse relieved of liability in certain cases, expand definition of. H.R. 7282.

Income tax:—Continued
Returns:—Continued
Substantial understatement of tax on nondisclosed items, penalty, to impose. H.R. 5829.
Tax checkoff provisions:
Arts and humanities, advancement of. H.R. 1042, 3347, 4299.
Federal student financial assistance program, up to $10, to allow. H.R. 6849.
Individuals to designate $1 for Presidential Election Campaign Fund. H.R. 6936.
Individuals to designate $1 for reducing the public debt of the United States. H.R. 803, 6573.
Individuals to designate $1 for U.S. Olympic Development Fund. H.R. 4454.
Individuals to designate up to $10 for reducing the public debt of the United States. H.R. 957.
W-2 filing requirements, to modify. H.R. 2929.
Small business:
Expressing the sense of Congress that 48 percent of any business tax reductions should go to small business. H.Con.Res. 124.
Small Business Capital Formation Act of 1981. H.R. 1377.
Small Business Capital Incentive Act of 1981. H.R. 1088.
Small Business Direct Expensing Act of 1981. H.R. 2248.
Small Business Earnings Retention Act of 1981. H.R. 423.
Small Business Free Enterprise Act. H.R. 6053.
Small Business Innovation Act of 1981. H.R. 11.
Small Business Investment Act of 1981. H.R. 3682.
Small Business Investment Incentives Act of 1981. H.R. 5078.
Small Business Paperwork Reduction and Penalty Equalization Amendments Act. H.R. 613.
Small Business Recovery Act of 1982. H.R. 7290.
Small Business Tax Act of 1981. H.R. 2949, 3767.
Small Business Tax Incentives Act of 1981. H.R. 3202.
Small Business Tax Reduction Act of 1981. H.R. 3157.
Small Business Tax Relief Act of 1981. H.R. 1600, 3930.
Studies and reports:
GAO and Treasury Department to conduct a study on the impact on small business of code sec. 385 and the stock or debt regulations. H.R. 6429.
Joint Committee on Taxation to conduct a study of foreign capital formation approaches used by business. H.R. 81, 3050.
Pension Benefit Guaranty Corporation to conduct a study and report to Ways and Means and Education and Labor Committees, and Senate Finance and Labor and Human Resources Committees every 5 years. H.R. 4330, 4334.
P.L. 96-499 (Hostage Relief Act of 1980), report to be submitted by the Joint Committee on Taxation, with respect to the results of a study of all aspects of the tax treatment of citizens and resident aliens of the United States who are taken hostage or are otherwise placed in a missing status, to repeal. Exec. Comm. 4083, H.R. 7030.
Secretary of Transportation and the Secretary of the Treasury to do a joint study on all forms of aid and assistance the Federal Government provides to railroads. H.R. 5979.
Secretary of Transportation and Secretary of the Treasury to study use of alternatives and plan for improving collection and enforcement of highway use taxes. H.R. 7330.
Secretary of the Treasury to do a complete study of accounting methods for inventory. H.R. 3767, 4242, 4260, 4273.
Secretary of the Treasury to do a study of the advisability of replacing the current Federal income tax system for individuals and corporations with a system under which income tax is imposed on gross income. H.R. 5868.
Secretary of the Treasury to do a study of interest exemption for savings certificates. H.R. 4273.
Secretary of the Treasury to report annually to Congress concerning any delays in issuing regulations required by changes in the code, reasons for delay, and progress made in eliminating such delays. H.R. 5829.

Income tax:—Continued
Studies and reports:—Continued
Secretary of the Treasury to report to Ways and Means Committee and Senate Finance Committee on the operation and effects of sections 911 and 912 of the Internal Revenue Code. H.R. 4242, 4260, 4269, 4273, 4504.
Secretary of the Treasury to study and report to Congress no later than Mar. 31, 1984, on methods of modifying forms used by IRS to achieve greater accuracy in reporting of income and the matching of information reports. H.R. 5829.
Ways and Means Committee to study and develop legislation to reduce inflation through tax incentives. H.R. 81, 3050.
Subchapter S corporations:
Allow "Export Trading Company" to elect. H.R. 1799, 3173.
Application of the investment tax credit at-risk rules, with respect to. H.R. 6414.
Audit provisions, to revise. H.R. 6300, P.L. 97-248 (H.R. 4961).
Corporation deriving more than 80 percent of its gross receipts from sources outside the U.S., termination of, to repeal. P.L. 97-354 (H.R. 6055).
Difference in voting rights in common stock will not violate the one-class-of-stock requirement. P.L. 97-354 (H.R. 6055).
Distributions, substantial modifications, to provide. P.L. 97-354 (H.R. 6055).
Elections, revocations and terminations, to modify rules for. P.L. 97-354 (H.R. 6055).
Eligibility:
Increase allowable number of shareholders from 15 to 25. H.R. 3202, 3682, 3767, 3930, 4242, 4260, 4273, P.L. 97-34.
Increase allowable number of shareholders from 15 to 100. H.R. 11, 3761.
Increase allowable number of shareholders from 25 to 35. H.R. 6055, P.L. 97-354.
ESOP plans to be permitted. H.R. 3794.
Individual becoming a shareholder of a subchapter S corporation after initial election of subchapter S status, will not have power to terminate election by affirmatively refusing to consent to the election. P.L. 97-354 (H.R. 6055).
Losses, carryforward, to allow carryforward of amounts passed through. P.L. 97-354 (H.R. 6055).
Passive income test, to eliminate for corporations without accumulated earnings and profits. H.R. 6055, P.L. 97-354.
Passthrough of income, deduction, loss, and credits, to provide that character of items will pass through to shareholder. P.L. 97-354 (H.R. 6055).
Repeal the passive income limitation for small business corporations. H.R. 4032.
Shareholder of a subchapter S corporation, deduction for percentage depletion in lieu of deduction to the corporation. H.R. 6174.
Simplification of rules for eligibility for subchapter S status and operation of subchapter S corporations, to provide. H.R. 6055, P.L. 97-354.
Subchapter S corporations to hold business rental real estate property, to permit. H.R. 4823.
Technical corrections, to provide. P.L. 97-448 (H.R. 6056).
Trusts, certain simple to be shareholders in, to permit. H.R. 1487, 4242, 4260, 4273, P.L. 97-34.
Tax-exempt organizations:
Agricultural and horticultural organizations, tax exempt status, to clarify. H.R. 3362.
Amateur athletic organizations, to clarify tax status of. H.R. 4990, P.L. 97-248 (H.R. 4961).
Campaign committee, principal, candidate to any Federal, State or local public office, extend special rules to. H.R. 5861.
Campaign committee, principal, graduated rather than highest corporate rates, to apply. P.L. 97-34 (H.R. 4242).
Charitable organizations, certain, exemption from tax not treated as provision of Federal assistance. H.R. 5186.
Cooperative housing corporations, tenant-stockholders required to reside in. H.R. 3841.
Income tax:—Continued
Tax-exempt organizations:—Continued
Cooperative housing corporations, property taxes on, alternative method of allocation, to allow. H.R. 6374.
Cooperative housing corporations, replace conventional financing with tax-exempt financing, to permit. H.R. 7121, 7307.
Cooperative housing corporations, certain, to tax same as competing investor-owned businesses. H.R. 6378.
Cooperative housing corporations, with respect to definition of. H.R. 3290.
Credit unions operated for mutual purposes, exemption from taxation with respect to those organized before Jan. 1, 1963. H.R. 3650.
Crude oil purchasing cooperatives, tax exempt status, to provide. H.R. 4739.
Declaratory judgments relating to status and classification of charitable organizations, to extend to all 501(c) organizations. H.R. 990.
Determinations of tax exempt status, to require the Secretary of the Treasury to provide within 90 days of application. H.R. 990.
Educational activities incurring to benefit of individual members, not to result in denial of exempt status. H.R. 990.
Energy Company of America, to establish an exemption for. H.R. 1421.
Farmland owned by, special use valuation allowable for determining minimum investment return. H.R. 6379.
Foreign pension plans, to invest in United States, to encourage. H.R. 3056.
Hospital services to large hospitals, to allow. H.R. 7260.
Insurance organizations for veterans, broaden definition of. H.R. 6218.
Investment accounts, earnings and distributions from, to exempt. H.R. 3073.
Membership organizations, organization serving the business or professional needs of its members, to provide exception for. H.R. 990.
Mutual benevolent insurance associations, to provide exemption for. H.R. 4944.
Organizations, certain, providing dependent care, to exempt. H.R. 1894, 3117, 6692.
Police and firemen's local associations, tax-exempt status, to provide. H.R. 6147, 6233, 7287.
Political organizations, certain expenditures by membership organizations in communicating with members, to exclude. H.R. 990.
Private foundations:
Charitable organizations, to amend the tests with respect to the determination of whether certain charitable organizations are publicly supported. H.R. 3012.
Definition of. H.R. 990.
Payout requirements, to reduce. P.L. 97-34 (H.R. 4242).
Trusts, certain, not treated as private foundation, to provide. H.R. 4547.
Private schools:
Expressing the sense of the Congress that IRS deny tax-exempt status deductibility of contributions to private schools that practice racial discrimination. H.Con.Res. 245, 246, 265, H.Res. 318.
Private schools that practice racial discrimination, IRS treatment of, to clarify. H.R. 5378.
Private schools with racially discriminatory policies, tax-exempt status, to prohibit. Exec. Comm. 2869, H.R. 5313, 5412, 5518, 6694.
Prohibit IRS from terminating tax exempt status for reasons of racial discrimination to any organization established for educational instruction. H.R. 95, 332, 802.
Professional liability insurance organizations, to allow an exemption for. H.R. 338.
Tax deferred rollover account, establishment of a means of increased savings and investment. H.R. 2838, 3093.

Income tax:—Continued
Tax-exempt organizations:—Continued
Trusts, self insurance:
Product liability claims and related expenses of design professionals. H.R. 248, 970.
Product liability loss reserve accounts, to allow a deduction for. H.R. 1991.
Self-insured losses, deduction equal to 90 percent, to allow. H.R. 6114.
Unrelated business taxable income:
Advertising income, to modify treatment of. H.R. 990.
Conventions and trade show activities, certain, to exclude from definition of. H.R. 990.
Educational organizations, indebtedness incurred by, in acquiring or improving real property shall not be treated as acquisition indebtedness. H.R. 6353.
Hospital services to large hospitals, not treated as unrelated trade or business income. H.R. 7260.
Income of qualified trust and educational organizations from domestic oil and gas wells, to be treated as passive income. H.R. 7217.
Insurance activities, certain income therefrom, to exclude. H.R. 990.
Nonprofit charitable organizations which exchange, rent, or sell names and addresses of donors to, or members of, such organizations not included as unrelated business. H.R. 7025.
Veterans organizations, expand definition of. H.Con.Res. 327, H.R. 2597, 6483, P.L. 97-248 (H.R. 4961).
Withholding:
Agricultural labor to be subject to withholding for income tax purposes. H.R. 809, 3104.
Chore service performed under a State program designed to assist the elderly and handicapped, not applicable. H.R. 1978.
Civil penalty for filing more than one withholding statement, to increase. H.R. 6606.
Deferred income, certain, to allow unless taxpayer elects otherwise. H.R. 5829, 6300, P.L. 97-248 (H.R. 4961).
Dividend and interest, conferees to the Tax Equity and Fiscal Responsibility Act of 1982, to disagree to the withholding provision. H.Res. 554.
Dividends and interest, congressional opposition to withholding of income tax on. H.Con.Res. 35, 73, 253, 255, 259, 261, 274, 286, 383, 387.
Dividend and interest provision of the Tax Equity and Fiscal Responsibility Act of 1982, to repeal. H.J. Res. 587, H.R. 7041, 7055, 7059, 7063, 7085, 7108, 7126, 7169, 7182, 7198, 7202, 7224, 7263, 7343, 7380, 7417.
Dividends and interest, to impose. P.L. 97-248 (H.R. 4961).
Fishermen, to treat as employees for purposes of the income tax and social security tax. H.R. 5677.
Fishing boat crew members, if self-employed, not subject to FUTA taxes during 1981. P.L. 97-34 (H.R. 4242).
Foreign corporations and nonresident aliens, 30 percent interest received in portfolio debt investments in the United States, to repeal. H.R.4618.
Foreign pension plans to invest in residential real estate, to permit. H.R. 6708.
Gambling:
Bingo games, certain, to clarify. H.R. 4723.
Repeal sec. 3402(q). H.R. 612, 2981, 4592.
Winnings from horseracing, State run lotteries and certain other wagers, to equalize dollar amount of withholding. H.R. 2647.
Independent contractors, 10 percent withholding on payment to. H.R. 5867.
Interest and dividends, to impose. P.L. 97-248 (H.R. 4961).
Pensions and other retirement income, to impose unless taxpayer elects out. P.L. 97-248 (H.R. 4961).
Rate reductions made by the Economic Recovery Tax Act of 1981 be given a full year effect for purposes of withholding, to provide. H.R. 5453.
Income tax:—Continued
Withholding:—Continued
Salesmen, traveling or city, treated as employees for purposes of withholding, to clarify. H.R. 4531.
Seamen, certain, voluntary withholding of State income tax, to allow. P.L. 97-362 (H.R. 4717).
Suits against employees complying with withholding notices; attorneys' fees, to prohibit. H.R. 6606.
Terminated employee, employee may provide withholding statement at anytime of year, to provide. P.L. 97-362 (H.R. 4717).
Traveling or city salesmen, treated as employees for purposes of income tax withholding. H.R. 5867.
10 percent at source on certain payments if taxpayer fails to supply taxpayer identification number. H.R. 6300, P.L. 97-248 (H.R. 4961).
Internal Revenue Service:
Church audits, to impose IRS procedures on. H.R. 7128.
Collection of certain non-tax liability, under first assessment, period stayed to be shortened. H.R. 2543.
Collection of debts owed to Federal Government, administered by IRS through retention of tax refunds. H.R. 2543.
Collection procedures, to regulate and limit collection procedures of IRS to provide protection of taxpayers civil rights. H.R. 4093, 4931, 5445.
Expressing the sense of the House that the Internal Revenue Service deny tax-exempt status and deductibility of contributions to private schools that practice racial discrimination. H.Res. 318, H.Con.Res. 245, 246, 265.
Implementation of certain proposed rules relating to the determination of whether private schools have discriminatory policies, to disallow. H.R. 82, 993, 4968.
Interest, to suspend imposition of deficiencies resulting from erroneous assistance by Internal Revenue Service. H.R. 208, 455, 461.
Internal Revenue Service, staff increases, to provide for. P.L. 97-248 (H.R. 4961).
Internal Revenue Service use of funds to implement rulings relating to unrelated business income tax provisions in the case of proceeds from gaming activities carried on by charitable organizations in North Dakota, to prohibit. P.L. 97-377 (H.J.Res. 631).
Internal Revenue Service use of funds to reduce taxpayer assistance, to prohibit. P.L. 97-377 (H.J. Res. 631).
Notification of responsibility for Federal income taxes in lieu of tax return forms to individuals electing not to receive such forms. H.R. 2238.
Office of taxpayer's services, to establish. H.R. 464, 1244, 2389, 3540, 4092.
Racial discrimination practiced by private schools, IRS treatment of, to clarify. H.R. 5378.
Racially discriminatory policies of schools, to establish declaratory judgment procedure for denying tuition tax credits. Exec. Comm. 4217, H.R. 6701.
Summonses, modify procedures by which taxpayer may challenge IRS. Exec. Comm. 2566.
Unclaimed tax refunds, require Internal Revenue Service to make reasonable efforts to locate taxpayer. H.R. 5984.

J

Japanese American and Aleut-American Relocation and Internment Community Redress Act. H.R. 7383.

Job Expansion and Urban Development Tax Act of 1981. H.R. 390.

K

L

M

N

National Social Security Lottery Act. H.R. 7404.
"National Tax Liberation Day", to establish as a legal public holiday. H.R. 5249.

O

P

Paperwork reduction not applicable to any rule or regulation promulgated under the Internal Revenue Code. H.R. 5829, 6300.
Presidential Election Campaign Fund:
Tax checkoff provision; individuals to designate $1, $2 joint return. H.R. 6936.

Q

R

Railroad Retirement Tax Act of 1974:
Advance transfers to the railroad retirement account. H.R. 4260, P.L. 97-34 (H.R. 4242.)
Assure sufficient resources to pay benefits and make technical changes in. H.R. 7431.
Definition of compensation. H.R. 4260, P.L. 97-34 (H.R. 4242).
Extend railroad employer industry pension contributions to full employee compensation. Exec. Comm. 356.
Increase the tax on employees to 11.75 percent and provide a new tax of 2 percent on the compensation of employees. H.R. 4242, 4260, 4262, 4269, 4273, 4323, 4504, P.L. 97-34.
Payments of employee taxes by railroad employers. H.R. 4242, 4260, P.L. 97-34.
Place taxation of railroad compensation on an annual basis. Exec. Comm. 356.
Railroad transportation of freight, tax on fuel used, to impose; proceeds from this tax to be used to finance any deficit occurring in the Railroad Retirement Fund. H.R. 5979.
Reconciliation:
Expressing the sense of the House that all internal revenue bills providing a decrease in revenues to the Treasury be made a part of the first reconciliation bill, and that the aggregate revenue loss from such bills be limited to the aggregate net spending reductions under such reconciliation bill. H.Res. 55.

S

Social security:
Old-age, survivors, and disability insurance program:
Assignment:
Non-assignment of social security benefits. H.R. 7326, 7457.
Benefits:
Age of eligibility:
65, expressing the sense of the Congress that the age of retirement should remain at 65. H. Con. Res. 119.
68, to gradually increase eligibility age for maximum benefits, effective year 2011. H.R. 2795.
68, gradually increase eligibility age for maximum benefits fully effective year 2000. H.R. 3207.
Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Benefits:—Continued
Age of eligibility:—Continued
Husbands:
Full benefits for the disabled. H.R. 1266.
Widows:
Full benefits for the disabled. H.R. 538, 1266, 1517.
One-month retroactive, actuarialy reduced. Exec. comm. 293.
Reduce to 50, without actuarial reduction. H.R. 415.
Widowers:
One-month retroactive, actuarialy reduced. Exec. Comm. 293.
Full benefits for the disabled. H.R. 538, 1266, 1517.
Wives:
Full benefits for the disabled. H.R. 1266.
Based on combined earnings record (married couple). H.R. 543, 1513.
Benefit increases:
Additional reduction in early retirement benefits. H.R. 3393.
Automatic cost-of-living:
Coordinate treatment of cost-of-living adjustment in SSI and OASDI. Exec. Comm. 4233.
Cost-of-living increases in benefits to be based either on Consumer Price Index, or increases in wages, whichever is lower. H.R. 4964.
Cost-of-living to be maintained as currently in effect. H.Con.Res. 189, 190, 298.
Opposing any delay in cost-of-living adjustments without corresponding and equal deferral of or delay in effective date of windfall profit tax provisions and individual income tax reductions provisions for taxpayers with gross income over $50,000 contained in the Economic Recovery Tax Act of 1981. H.Con.Res. 184.
Opposing the elimination or reduction in cost-of-living adjustments (COLA's) in social security benefits prior to the time the National Commission on Social Security Reform has filed its report. H.Res. 440, 466.
Opposing reduction of benefits or cost-of-living adjustments under social security and other federally administered retirement programs. H.Res. 481.
Transition to adjustment on a fiscal year basis. H.R. 3207, 3850, 3964, 3982.
Delayed retirement credits, reduction from 72 to 70 of age beyond which no credits can be earned. H.R. 7326, 7457.
Delayed retirement, increase in social security benefit amount when individual delays retirement. H.R. 1245, 3397.
Delayed social security retirement past age 65, credit against income tax, to allow. H.R. 5059.
Graduated increase in delayed retirement credit. H.R. 3393.
Monthly benefits not considered for purposes of other benefit programs. H.R. 2096.
Semi-annual computation rather than annual. H.R. 418, 534, 2062, 3393.
Special minimum benefit for long-service workers, to increase number of years counted, and to allow a credit for child care. H.R. 3393.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Benefits:—Continued
Children:
Fathers, to provide benefits to a father who has in his care an entitled child of his retired, disabled, or deceased wife (or deceased former wife). Exec. Comm. 293, H.R. 7326, 7457.
Illegitimate children of disabled workers, to provide benefits in 1st month of entitlement. H.R. 7326, 7457.
Illegitimate, to provide that benefits to such children can be based on their mother's earnings as they are currently based on their fathers. Exec. Comm. 293, H.R. 7326, 7457.
Stepchild, actuarial dependency, to require as a condition for eligibility. H.R. 357.
Stepchild benefits, not paid during period in which neither individual has custody of or support for the child. H.R. 1661.
Student benefits, age 18-22, postsecondary, to eliminate. Exec. Comm. 1066, H.R. 3207, 3457, P.L. 97-35 (H.R. 3982).
Student benefits eliminated in P.L. 97-35, to restore. H.R. 5176, 5193, 5575, 5578, 5716, 5957.
Student benefits eliminated in P.L. 97-35, restore for those with family income of $30,000 or less. H.R. 6984.
Student benefits eliminated in P.L. 97-35, to restore for children of armed services members who die from service connected disabilities. H.R. 6526.
Student benefits, extend the period for which an individual must have already enrolled in a post-secondary school, college, or university in order to continue to receive student benefits. H.R. 5357, 5443, 5458, 5485, 5530, 5623, 5675, 5929, 5934, 6137, 6183.
Student benefits, liberalize earnings test for children age 18. H.R. 7365.
Student benefits, phaseout of postsecondary benefits. H.R. 1812, 3393, 3850, 3964, 3982, P.L. 97-35.
Student benefits, under age 26, extend child's insurance benefits to. H.R. 3780.
Entitlement:
Annual certification of continued entitlement by beneficiaries living in foreign countries, to require. H.R. 6298.
Modification of initial entitlement for certain workers and dependents. H.R. 3850, 3964, 3982, P.L. 97-35.
Family maximum, to modify. Exec. Comm. 1066, H.R. 3457, 7326, 7457.
Lump-sum death benefit provision in P.L. 97-35, restricting payment on, to eliminate. H.R. 5576, 5654.
Lump-sum death benefit provision in P.L. 97-35, restricting payment on, to limit if previously written agreement existed with funeral home. H.R. 5848.
Lump-sum death benefit, increase to $650. H.R. 3393.
Lump-sum death benefit, increase to $750. H.R. 347, 554.
Lump-sum death benefit, to restrict payment on. Exec. Comm. 1066, H.R. 3457, 3850, 3964, 3982, P.L. 97-35.
Minimum benefit:
Allow continuation of. H.Con.Res. 156, H.R. 4210, 4244, 4328, 4379.
Eliminate minimum benefit for those who become eligible after December 1981. H.R. 4342.
Elimination of. P.L. 97-35 (H.R. 3982).
Expressing sense of House in opposition to reductions in social security benefits over next 3 fiscal years. H.Res. 457.
10-year extension for those currently receiving benefits. H.R. 4220.
Prospective elimination of. H.R. 3850, 3964, 3982.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Benefits:—Continued
Minimum benefit:—Continued
Repeal of minimum benefit not to apply to those currently receiving benefits, or who become entitled before 1984. H.R. 4212.
Repeal minimum benefit. Exec. Comm. 1066, H.R. 3457.
Restoration of minimum benefits. H.Res. 181, H.R. 4331, 5264.
Restoration of minimum benefits for future beneficiaries. H.R. 5436, 5577.
Restoration of the minimum benefit for those eligible to receive the benefit prior to Jan. 1, 1982. P.L. 97-123 (H.R. 4331).
Vow of poverty by members of religious orders and individuals who are 80 or over, minimum benefits, to continue. H.R. 4140.
Vow of poverty by members of religious orders, 5-year extension of minimum benefits, to provide. H.R. 4220.
Mother's and father's benefits, to terminate when child reaches age 16. H.R. 3207, 3850, 3964, 3982, P.L. 97-35.
Mother's benefits to continue as long as a child entitled to child's benefits between age 18-22, and a full-time student is in her care. H.R. 212, 3080.
Prisoners benefits be surrendered to defray cost of keeping them in prison as well as supporting their dependents on public assistance. H.Con.Res. 16, H.R. 3626.
Prisoners, enforcement of suspension of benefits by ensuring the availability of information from Federal instrumentalities. H.R. 4673, 4749, 4827.
Prorated for month in which beneficiary dies. H.R. 414, 2150, 2221, 3919, 7176, 7194.
Remarried survivors:
Remarriage of surviving divorced wife or widow after age 60, without affecting entitlement to widows insurance benefits. H.R. 358.
Remarriage of surviving spouse before age 60 will not reduce benefits. Exec. Comm. 293, H.R. 7326, 7457.
Spouses benefits:
Aged divorced husbands and aged or disabled surviving divorced husbands of covered female workers, to provide. Exec. Comm. 293.
Divorced husbands, provide benefits based on their former wives earnings records. H.R. 7326, 7457.
Divorced spouses and surviving divorced spouses who are entitled to railroad retirement annuities, to provide. H.R. 1260.
Divorced spouse, married 5 years, attained age 50, to provide. H.R. 540.
Duration of marriage requirement, to eliminate. H.R. 1192.
Earnings splitting by husband and wife upon retirement or divorce, to provide. H.R. 541, 1515, 3207.
Expressing sense of Congress that any changes to sec. 334 of P.L. 95-216, not require beneficiary to pay back spouses and survivors benefits already received. H.Con.Res. 308.
Extend from 5 to 10 years the provision of P.L. 95-216 which provides that individuals becoming eligible for Government pensions may qualify for an exemption from the pension offset provisions. H.R. 435, 2109, 2153, 3207, 3875, 6973, 7101.
Public pension offset not applicable to individual who becomes eligible for a public pension prior to July 1983, if dependent upon spouse for one-half of support. P.L. 97-455 (H.R. 7093).
Spouses and surviving spouses receiving certain Government pensions, reduction in, to eliminate. H.R. 5195, 7372.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Benefits:—Continued
Spouses benefits:—Continued
Surviving spouse's benefit, indexed to recent wage levels. H.R. 3207.
Surviving spouse to inherit the deceased spouse's earnings credits to the extent such credits were earned during their marriage, to provide. H.R. 539, 1514.
Transition benefits for surviving and divorced spouses age 50 or more, and not entitled to other benefits, to provide payment for. H.R. 542, 1516.
Widow's benefit for children between 6 and 18, to restore. H.R. 6526.
Widow's and widower's benefits, allow 1 month retroactive in certain cases. Exec.Comm. 1066, H.R. 3457, 7326, 7457.
Working spouses benefits, to provide that working spouse may receive higher of two benefit amounts available, plus 25 percent of lower of two amounts. H.R. 371, 1018.
Survivor, index base for benefits. H.R. 3393.
Computation:
Based on workers highest 3 years of earnings. H.R. 1757.
Conforms provision increasing benefits on account of delayed retirement to 1977 amendments which reduced from 72 to 70, the age at which earnings test no longer applies. Exec. Comm. 293.
Determining primary insurance amounts in case of individuals receiving pensions based on noncovered work, to provide special rule. H.R. 3207.
Increases in primary insurance amount to account for depressed replacement rates, to provide. H.R. 5469.
Increases in primary insurance amount, to eliminate disparities in cases where benefits are computed under the present formula. H.R. 6637.
Make reduced computation years for men retroactive. H.R. 1927.
Reinstate formulas for computing primary insurance amounts which were in effect before enactment of the Social Security Amendments of 1977. H.R. 5422.
Restore provisions providing for rounding of benefits, which were in effect before enactment of the Omnibus Budget Reconciliation Act of 1981. H.R. 6778.
Rounding off to the next lowest dollar, to provide. H.R. 3850, 3964, 3982, P.L. 97-35.
Rounding of primary insurance amounts and insurance benefits to the nearest multiple of 10 cents, to provide. Exec. Comm. 293, 1066, H.R. 3457, P.L. 97-35 (H.R. 3982).
Coverage:
Agricultural workers, improved coverage for. Exec. Comm. 293.
Aliens, benefits after establishing a permanent residence, to provide. H.R. 5168, 5920.
Aliens, legality of residency taken into account in determining eligibility. H.R. 7214.
American citizen working outside the United States, for a subsidiary of any American employer, to permit. Exec. Comm. 293, H.r. 7326, 7457.
American citizen working outside the United States, for a subsidiary of any American employer, to permit where subsidiary is sole proprietorship or partnership. Exec. Comm. 293, H.R. 7326, 7457.
Cadet Nursing Corps members who served during World War II, gratuitous wage credits, to extend to. H.R. 5903.
Cash or deferred compensation plans, to include as income for social security tax purposes. H.R. 7326, 7457.
Change date from quarter calendar year to calendar year for termination of coverage of employees of nonprofit organizations or foreign subsidiaries of domestic corporations. Exec. Comm. 293.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Coverage:—Continued
Elective coverage by current employees when non-profit organizations elect coverage of their employees, to repeal. Exec. Comm. 293.
Employees of certain tax-exempt organizations, to include. H.R. 7452.
Federal employees:
Exchange of credits between OASDI and civil service. H.R. 535.
Filipinos working in Guam on a temporary basis, to repeal exemption. Exec. Comm. 293.
Mandatory coverage, to require. H.R. 1018.
Members of Congress and congressional employees, mandatory coverage, to require. H.R. 3765.
Members of Congress, mandatory coverage, to require. H.R. 2638, 3625, 3657.
Members of Congress, officers and employees of the legislative branch of Government, to provide. H.R. 888, 903, 1220, 3051, 4103, 5071.
Members of Congress and Vice President, to require. H.R. 401, 3957.
Members of Congress, the President, and the Vice President, to require. H.R. 3245, 3640.
Officers and employees of the United States and its instrumentalities except those in the judicial branch, to provide. H.R. 889.
Officers and employees of the United States and its instrumentalities, to provide. H.R. 6228.
Foreign earned income which is subject to social security self-employment tax would be creditable for social security purposes. H.R. 7326, 7457.
Hartford, Conn., city employees, certain, not members of city's municipal plan, authorize coverage for. H.R. 2253.
Individual age 65 and over may elect to exclude his or her employment or self-employment from coverage. H.R. 887.
Individual may elect to contribute to a private retirement plan and be exempt from coverage under the social security program, to provide. H.R. 264.
Individuals who are not citizens or nationals of the U.S., limitation on benefits. H.R. 4449, 4561, 4634, 4753, 5400, 5613.
International Social Security Agreement, extension of coverage by, to provide. Exec. Comm. 293, H.R. 7326, 7457.
Livingston Parish, Louisiana, coverage for, to terminate. H.R. 5672.
Members of certain religious faiths, to provide an exemption from coverage through a tax refund procedure. H.R. 88, 2332.
Military service credits, to permit widows, under certain circumstances, to waive right to civil service annuity and recover for military service prior to 1957 for social security purposes. Exec. Comm. 293, H.R. 7326, 7457.
Northern Mariana Islands, Commonwealth of, to change effective date of the applicability of the U.S. social security system to the Commonwealth. Exec. Comm. 2337, H.R. 7326, 7457.
Payments received after age 62 treated as wages in certain cases. H.R. 7326, 7457.
Payments under simplified employee pension plans (SEP), excluded from wages for benefit computation. H.R. 7326, 7457.
Prisoners, payment of benefits to inmates of penal institutions, to terminate. H.R. 3274, 4733, 4751, 4900, 4962, 5052, 5613.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Coverage:—Continued
Self-employment:
Permit self-employment income of a married couple in a community property State to be credited for social security purposes to the spouse who exercises the greater management and control over the trade or business. Exec. Comm. 293, H.R. 7326, 7457.
Single optional method for determining net earnings from self-employment, to provide. Exec. Comm. 293.
Social security credit based on self-employment income to be available only when self-employment tax has been paid on such income, to provide. H.R. 1319.
Sick pay, extension of coverage for the first 6 months of all forms of sick pay, except workmen's compensation benefits. P.L. 97-123 (H.R. 4331).
State and local employees:
Effective date for any State or local coverage agreements allowed to be effective from date of delivery to Secretary of HHS, to allow. Exec. Comm. 293.
State and local employees to conform coverage to 1977 amendments. Exec. Comm. 293.
State to modify its coverage agreement, to exclude services performed during year by an election official or election worker if remuneration paid for services is less than $300 ($100 at present). H.R. 3084.
Termination of coverage by State for State and local employees, not applicable to those who wish to continue coverage under the agreement. H.R. 3639.
Termination of coverage for State and local employees and nonprofit organizations, to prohibit. H.R. 3207, 6356.
Transitional insured status:
Provide transitional insured status to husbands and widowers. Exec. Comm. 293, H.R. 7326, 7457.
Utah, effect of changes in names of State and local employee groups. H.R. 7326, 7457.
Disability:
Administration:
Adjudicative guidelines applicable at all levels, to require. H.R. 5700.
Attorneys' fees, to deregulate. H.R. 5700.
Evaluation of pain, to redefine. H.R. 5700, 6181.
Guidelines, to determine disability, to revise. H.R. 3207.
Insured status requirement, additional 2 out of the last 6 years requirement in addition to present requirement of 5 out of last 10 years. H.R. 5700.
Interim payments, to prohibit. H.R. 5700, 6181.
Medical school and continuing education courses in disability, to provide. H.R. 3207.
Medical school courses and continuing education in disability, authorize trust fund moneys for the cost of courses established in medical schools which provide instruction in the evaluation of medical impairments. H.R. 5700.
Moratorium on collection of overpayments based on determinations under disability investigation program. H.R. 7136.
Moratorium on terminations of disability benefits, based on determinations made under continuing disability investigation program, to provide. H.R. 7136.
Own-motion review, Secretary of Health and Human Services required to review at least 15 percent of allowances rendered by Administrative Law Judges (ALJ) in 1982, and 35 percent in 1983 and thereafter. H.R. 5700, 6181.
Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Disability:—Continued
Administration:—Continued
Secretary of HHS to implement a program of reviewing of his motion, decisions rendered by ALJ's as a result of hearings on disability determinations and submit a report to Congress by Jan. 1, 1982, on the progress of the own-motion review program. H.R. 3207.
Secretary of HHS to submit a quarterly report to the Congress on periodic review of disability determinations. H.R. 6731, 6746, 6837, 6888, 7035, P.L. 97-455 (H.R. 7093).
Social Security Court, to establish, replaces district court system. H.R. 5700.
Uniform standards for disability determinations, to require. H.R. 6731, 6837, 6888, 7035.
Benefits:
Benefit payments not to be treated as overpayments in certain cases. H.R. 5700, 6181.
Disabled widow or widower who marries a retired or disabled Worker, benefits to continue. Exec. Comm. 1066, H.R. 3457.
Family benefits, limit to higher of 150 percent of workers benefit or 80 percent of averaged monthly earnings. H.R. 3393.
Individual must be notified of ceased disability before payment is stopped. H.R. 5684.
Individual receiving disability and found not qualified, benefits to continue for a limited time under certain conditions. H.R. 5684, 5700, 6181.
Megacap offset and workers compensation, reduction in. H.R. 5700, 6181.
Megacap, reduction in disability benefits when combined disability benefits and certain other public disability programs exceed 80 percent of average current earnings, to establish. Exec. Comm. 1066, H.R. 3207, 3457.
Termination of benefits without exhaustion of administrative remedies, to disallow. H.R. 5325.
Termination of benefits without showing of medical improvements, to disallow. H.R. 6731, 6837, 6888, 6971, 7035.
Children:
Disabled individuals receiving insurance benefits, marriage shall not terminate benefits. H.R. 64.
Individuals receiving dependents or survivors benefits from individual on childhood disability would terminate when husband's childhood benefit ends. Exec. Comm. 293, H.R. 7326, 7457.
Married couples on children's disability, wife's disability benefit terminated when husband's childhood benefit ends. Exec. Comm. 293, H.R. 7326, 7457.
Eligibility:
Blind, liberalize conditions for eligibility of blind persons. H.R. 3607.
Continuation of benefits of disabled widow(er) who marries a retired disabled worker. H.R. 7326, 7457.
Evaluation of pain, requires medically acceptable diagnostic techniques as to conditions expected to produce pain in the finding of disability. H.R. 3207.
In case of need of examination to determine eligibility because of eye or foot impairm a physician of his choice who is qualified to render such service. H.R. 3588.
Periodic review, to limit. H.R. 6971, P.L. 97-455 (H.R. 7093).
Procedures, certain, to accompany reviews of continuing eligibility, to provide. H.R. 6219.
Recency of work test, to provide. Exec. Comm. 1066, H.R. 3457.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Disability:—Continued
Eligibility:—Continued
Relaxation of insured status requirement in certain cases. H.R. 7326, 7457.
Hearings and appeals:
Close record for purposes of introducing evidence after reconsideration level. H.R. 5700, 6181.
Continued payment of disability benefits during appeal, to allow. H.R. 3684, 5700, 6181, 6731, 6746, 6837, 6888, 6971,7035, 7133, 7136, P.L. 97-455 (H.R. 7093).
Continued payment of medicare benefits during appeal, to allow. H.R. 6731, 6746.
Expedite appeals process and extend period for which benefits are payable before termination takes effect. H.R. 5757, 6837, 6888
Lengthen appeal time to reconsideration level from 60 days to 6 months. H.R. 5700, 6181.
Provide face-to-face evidentiary hearing at reconsideration for medical termination cases only. H.R. 5700, 6181, 6731, P.L. 97-455 (H.R. 7093).
Individuals qualifying for disability before age 31, provide for more equal method of determining average monthly wages for purposes of computing disability insurance benefits. Exec. Comm. 293.
Liberalize eligibility for disability benefits. H.R. 1266.
Medical examinations in making disability determinations, to make use of fiscal agents in making payments for. H.R. 5700.
Prisoners, disability benefits, to deny. H.R. 919.
Quarters of coverage:
40 regardless of when earned. H.R. 799, 1708.
Rehabilitation program:
Reduction of funding for vocational rehabilitation program. Exec. Comm. 1066, H.R. 3207, 3457.
Reimbursement of States for successful rehabilitation services, to provide. H.R. 3850, 3964, 3982, P.L. 97-35.
Substantial gainful activity (SGA):
Provide more equitable basis for findings of ability to engage in SGA. H.R. 7133.
SGA earnings level to increase automatically as wages increase. H.R. 3207, 5700, 6181.
Vocational rehabilitation reimbursement of States for successful rehabilitation services. H.R. 3850, 3964, 3982, P.L. 97-35.
Waiting period:
5 month waiting period, to eliminate. H.R. 798, 3764.
Eliminate. H.R. 1221.
Individual suffering from terminal illness, to eliminate. H.R. 1094, 1698, 4306.
Medicare, eliminate requirement that months in medicare waiting period be consecutive. H.R. 805.
Workmen's compensation:
Change in month in which workmen's compensation payments are offset against OASDI benefits. Exec. Comm. 293, 1066, H.R. 3207, 3457, P.L. 97-35 (H.R. 3982).
Extension of workmen's compensation offset to disabled worker beneficiaries age 62 through 64 and their families, to provide. Exec. Comm. 293, 1066, H.R. 3207, 3457, P.L. 97-35 (H.R. 3982).
Modification of worker's compensation offset. P.L. 97-35 (H.R. 3982).
Termination of benefits, place moratorium on continuing investigation of. H.R. 7004.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Equal treatment for most men and women:
Eliminate sec. 334 of P.L. 96-216, the offset against social security benefits in the case of spouses and surviving spouses receiving certain Government pensions. Exec. Comm 293, H.R. 266, 337, 478, 2154, 2182, 2267, 2611, 2620, 3081.
Elimination of gender based distinctions under social security. Exec. Comm. 293.
Financing:
Adjustment of rates:
4.575 percent in 1982-84; 4.75 percent in 1985-89, and 5.10 percent after 1989. H.R. 3920.
5.35 percent in 1981; reduce to 0.40 percent in 1983. H.R. 150.
5.50 percent in 1980; 7.50 percent in year 2004. H.R. 479, 1605.
5.90 percent in 1981; 10.50 percent in year 2010. H.R. 1018.
6.00 percent in 1982-83; 5.60 percent in 1984-89; 5.50 percent in 1990-99; and 6.50 percent after 1999. H.R. 2386.
6.25 percent in 1981; 6.30 percent in 1982-84; 6.63 percent in 1985; 6.72 percent in years 1986-89; and 7.22 percent after 1989. H.R. 3393.
8.00 percent before 1982; 6.00 percent in year 2010. H.R. 1848.
Allocation to DI trust fund. H.R. 479, 1018, 1605.
General revenues:
Administrative expenses incurred in carrying out the Social Security Act to be paid from general revenues. H.R. 2568.
Interest-free educational loans provided from general revenues. H.R. 3393.
To cover cost of DI and HI. H.R. 150, 3920.
To cover cost of HI. H.R. 4963.
To cover 1/3 of the cost of OASD and HI. H.R. 1568, 1848, 3618.
To cover cost of OASD-HI. Exec. Comm. 293.
To cover portion of HI. H.R. 1018, 1605, 3207, 3393.
Permit borrowing between OASI, DI, and HI trust funds. H.R. 3207, 3393, 4157.
Permit borrowing prior to Jan. 1, 1983, between OASI, DI, and HI trust funds. P.L. 97-123 (H.R. 4331).
Reallocation of one-half of HI portion to OASDI programs; and a reallocation of a portion of the DI tax rate to the OASI program. H.R. 3207.
Repeal ad hoc increases in contributions base. H.R. 1018.
Penalities:
Excessive charges for representatives of claimants, to increase. Exec. Comm. 293.
Failure to make timely report of excess earnings, to modify. Exec. Comm. 293, H.R. 3207.
Late wage report by State, to impose. Exec. Comm. 293.
Misuse of social security numbers, to increase penalities for. Exec. Comm. 293, 4184, P.L. 97-123 (H.R. 4331).
Retirement test:
Congress not to reduce social security retirement benefits to those retired or about to retire. H.Con.Res. 182.
Eliminate. H.R. 46, 166, 239, 308, 416, 470, 614, 623, 801, 901, 995, 1125, 1804, 1985, 2351, 2531, 3032, 3254, 3338, 3393, 3397, 3544, 3766, 4298, 5528, 6345, 6592.
Extend temporarily the earnings limitation to include all persons under age 72. H.R. 3850, 3964, 3982, P.L. 97-35.
Increase earnings limitation:
$5,000. H.R. 93.
$7,000 for individual 65 and over; $5,200 for individual under 65. H.R. 3683.
$10,000 any age. H.R. 3543.
$10,000 for individual under age 65; $15,000 over 65 (with automatic adjustments thereafter). H.R. 589.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Retirement test:—Continued
Increase earnings limitation:—Continued
$24,000 in 1981 (with automatic adjustments thereafter). H.R. 309, 2104.
Increase by the amount of State and local property taxes individual must pay. H.R. 1310.
Phaseout of the earnings test in the case of individuals 65 and over, to provide. H.R. 706.
Phaseout of the earnings test in the case of individuals 68, and over, to provide. H.R. 3207.
Repeal provision in P.L. 97-35 which extends temporarily the earnings limitation to include all persons under age 72. H.R. 5149.
Social Security Administration:
Accounting procedures to deal with social security checks, to establish. H.R. 4003, 6964, 7326, 7457.
Annul requirement that Secretary of HHS appoint an Advisory Council on Social Security in 1981. Exec. Comm. 2695.
Change effective date of the applicability of the U.S. social security system to the Commonwealth of the Northern Mariana Islands, established in P.L. 94-241. Exec. Comm. 2337.
Conforms provisions in Social Security Act which specify the rate of interest charged on late payment of social security contributions due on earnings of State and local employees, to similar provisions in the Internal Revenue Code. Exec. Comm. 293.
Congressional review of international agreements, to provide. Exec. Comm. 293.
Cost reimbursement for expenses incurred in providing information needed to comply with Pension Reform Act. Exec. Comm. 293, 1066, H.R. 3207, 3457, 3850, 3982, P.L. 97-35.
Death certificates, use of, to correct program information. H.R. 5613.
Election of social security benefits to be payable in the form of social security savings bonds. H.R. 4888.
Establishment of procedures to assure benefit payments will not be made to deceased individuals, to require. H.R. 7329.
Expressing the sense of the House that priority attention be given to the 1981 White House Conference on Aging, with respect to eligibility, retirement age, and benefit levels. H.Res. 332.
Expressing the sense of the House to save the social security system. H.Res. 190.
Forgiveness of unpaid social security taxes resulting from service in the War Shipping Administration, to provide. Exec. Comm. 293.
Hearings and appeals:
Claims for benefits, to expedite. H.R. 4775.
Improve management of trust funds and increase return on investments to those funds, to provide. H.R. 4382, 4443, 4472.
Include Fridays among days which checks may not be delivered. H.R. 7348.
Independent agency (SSA), to create. H.R. 3847, 4310.
Information provided by States concerning the death of individuals, submit to Secretary of Health and Human Services, to require. H.R. 5076, 5188.
Mailing of certain notices with social security checks, to prohibit. H.R. 3847, 4310.
Program for persons terminated from benefit status. H.R. 6181.
Secretary of Health and Human Services and the Commissioner of Social Security to conduct a study and report to Congress on how to correct the "notch" problem. H.Con. Res. 222, 223, 365.
Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Social Security Administration:—Continued
Secretary of Health and Human Services to develop a plan to correct social security disparity (notch problem). H.Con.Res. 192.
Secretary of HHS to enter into agreements with governments of other countries for the purpose of exchanging information necessary to secure evidence of entitlement to social security benefits and to maintain beneficiary rolls under the social security system of each country, to authorize. Exec. Comm. 293.
Secretary of HHS to meet Jan. 1, 1982 deadline for entering into agreements with States for the purpose of conducting demonstration projects to train AFDC recipients as homemaker-home health aides. P.L. 97-123 (H.R. 4331).
Secretary of HHS to report to Congress within 90 days after enactment on actions taken to prevent payments to deceased social security beneficiaries. P.L. 97-123 (H.R. 4331).
Secretary of HHS and Secretary of the Treasury, to undertake a study of the "float period" between the issuance of checks from the general fund of the Treasury and the transfer to the general fund from OASI or DI Trust Funds. H.R. 7326, 7457.
Social security account numbers as governmental or universal personal identifiers, to restrict. H.R. 1058.
Social security cards:
Alien and citizenship status information, provided prior to issuance of a social security card; card to be presented to prospective employer before obtaining employment. H.R. 2490, 4021.
Card made of banknote paper which cannot be counterfeited to be issued at time social security account number is assigned. H.R. 5613.
National use of social security card as a means of identification, to establish. H.R. 6514.
Rules governing issuance of social security cards, employee requirements, to establish. H.R. 5613.
Social Security Court, to establish; to review all decisions rendered under the OASDI program and final determinations made under the SSI program. H.R. 3865.
State and local government agencies to furnish the name and social security number of any prisoner convicted of a felony when Secretary of HHS makes a written request to the agency for the information, to require. P.L. 97-123 (H.R. 4331).
Trust funds:
Amounts received from roylaties, and other sums deposited in the Treasury pursuant to the Outer Continental Shelf Lands Act, to deposit in. H.R. 4486.
Borrowing from general fund of the Treasury for transfer and deposit in social security trust funds, to permit. H.R. 5969.
Federal Disability and Health Insurance Trust Fund, to establish and finance through general revenues. H.R. 7452.
Improved management and to increase return on investment to the funds, to provide. H.R. 4382, 4443, 4472, 7326, 7457.
OASI trust fund, treat as a separate functional category. H.R. 7452.
Lottery revenues from national lottery to be deposited in the social security trust funds. H.R. 7404.
Procedures for crediting OASI and DI trust funds with amounts of social security checks which have not been negotiated within 6 months, to provide. H.R. 6298.
Procedures for crediting OASI and DI trust funds with amounts of social security checks which have not been negotiated within 12 months, to provide. H.R. 5507.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Social Security Administration:—Continued
Trust funds:—Continued
Rehabilitation services, payment of costs from trust funds and for experiments and demonstrations. H.R. 6181.
Reimbursement computation for expenses incurred in providing information required to enable an employee benefit plan to comply with the Pension Reform Act. H.R. 3207.
Reimbursement computation with respect to benefits attributable to noncontributory wage credits for military service, to simplify. Exec. Comm. 293, H.R. 7326, 7457.
Reimbursement for payroll tax receipts that are lost when the unemployment rate is above 6 percent. H.R. 5225.
Remove social security trust funds from the unified budget. H.Res. 466, H.J.Res. 499, H.R. 4157, 4773, 6163, 6320.
Social Security Reserve Trust Fund, to establish with revenues from the crude oil windfall profit tax. H.R. 4550, 4629.
Social security savings accounts, established for each of the trust funds, to be established in the general fund of the Treasury. H.R. 5987.
Unnegotiated social security checks to be credited to the social security trust funds at the end of the year. H.R. 6163.
Taxes:
Adjustment of rates:
4.575 percent in 198 5.10 percent after 1989. H.R. 3920.
5.08 percent in 1980; 5.7 percent in 1988, after Dec. 1988, rate shall be 6.2 percent. H.R. 1121.
5.275 percent in 1983; 5.2 percent in 1984; and 5.1 percent thereafter and provide a surtax to supplement such taxes. H.R. 7452.
5.35 percent in 1981; reduce to 0.40 percent in 1983. H.R. 150.
5.50 percent in 1980; 7.50 percent in year 2004. H.R.479, 1605.
5.90 percent in 1981; 10.50 percent in year 2010. H.R. 1018.
6.00 percent in 1982-83; 5.60 percent in 1984-89; 5.50 percent in 1990-1999; and 6.50 percent after 1999. H.R. 2386.
6.25 percent in 1981; 6.30 percent in 1982-84; 6.63 percent in 1985; 6.72 percent in years 1986-89; and 7.22 percent after 1989. H.R. 3393.
8.00 percent before 1982; 6.00 percent in year 2010. H.R. 1848.
Agricultural labor to be subject to withholding for income tax purposes. H.R. 809, 3104.
Allocation to DI trust fund. H.R. 479, 1018, 1605.
Business expenses of ministers made consistent with treatment of such expenses for purposes of social security taxes. H.R. 5100.
Cafeteria plans, not subject to income tax, shall not be subject to social security taxes. H.R. 3299.
Chore service performed under a State program designed to assist the elderly and handicapped, not applicable. H.R. 1978.
Deposits of social security contributions by the States, to accelerate payments of FICA taxes withheld from wages and salaries of State and local government employees (and the employers' matching shares). H.R. 3207.
Domestic employee, exclude from wages the quarterly cash remuneration for such services if less than $200 or employee has attained age 19 before beginning of the quarter. H.R. 7381.

Social security:—Continued
Old-age, survivors, and disability insurance program:—Continued
Taxes:—Continued
Fishermen, to treat as employees for purposes of the income tax and social security tax. H.R. 5677.
Full exemption from the employee's tax under FICA in cases of individuals over age 65, to provide. H.R. 3034, 6676.
General revenues:
Administrative expenses incurred in carrying out the Social Security Act to be paid from general revenues. H.R. 2568.
To cover cost of DI and HI. H.R. 150, 2386, 3920.
To cover 1/3 of the cost of OASD and HI. H.R. 1568, 1848.
To cover cost of OASD-HI. Exec. Comm. 293.
To cover cost of HI. H.R. 4963.
To cover portion of HI. H.R. 1018, 1121, 1605, 3207, 3393.
Imported goods, 7 percent tax imposed on, and deposited in the Federal Old-Age and Survivors Insurance Trust Fund. H.Con.Res. 169.
Individual 65 or over and entitled to OASI benefits to provide an election to exempt. H.R. 887.
Individual, fully insured, age 65, may elect to institute a moratorium on old-age insurance benefits, employee taxes and employer taxes, in order to continue working until he chooses to retire. H.R. 5886.
Interest rate on late State deposits, to increase. H.R. 7326.
Meals furnished by employers to employee which are excluded from income, shall not be subject to employment taxes. H.R. 3055.
Permit borrowing between OASI, DI, and HI trust funds. H.R. 3207, 3393.
Permit borrowing prior to Jan. 1, 1983, between OASI, DI, and HI trust funds. P.L. 97-123 (H.R. 4331).
Reallocation of one-half of HI portion to OASDI programs; and a reallocation of a portion of the DI tax rate to the OASI program. H.R. 3207.
Reduction of employee and employer taxes for employees in private jobs and enterprise zones, to allow. H.R. 1104.
Repeal ad hoc increases in contributions base. H.R. 1018.
Repeal increases in social security taxes scheduled to be in effect in 1981-82, while protecting the social security trust funds through appropriations from the general revenues. H.R. 2184.
Self-employment, social security credit based on self-employment income to be available only when self-employment tax has been paid on such income, to provide. H.R. 1319.
Set contribution and benefit base at $60,000. H.R. 3710.
Social security benefits to continue to be exempt from taxation. H.R. 65, 377, 544, 635, 760, 962, 1677, 1709, 2149.
Social security taxes paid by self-employed or employees, to allow. H.R. 2350.
Tips, employers to pay social security contributions with respect to full amount of covered tips received by their employees, to require. Exec. Comm. 293.
Transitional insured status:
Provide transitional insured status to husbands and widowers. Exec. Comm. 293.
Public assistance:
Aid to families with dependent children (AFDC):
Accounting and reporting period:
Adds 2 new State plan requirements; (1) States to determine a family's eligibility for benefits on basis of income and other factors in current month; (2) State to require all recipients to provide monthly reports on income. Exec. Comm. 1285, H.R. 3468, P.L. 97-35 (H.R. 3982).

Social security:—Continued
Public assistance:—Continued
Aid to families with dependent children (AFDC):—Continued
Accounting and reporting period:—Continued
Retrospective accounting and monthly reporting, to require. Exec. Comm. 292, H.R. 3850, 3964, 3982, P.L. 97-35.
Administration:
Allotment and payment of funds in proportion to States share of total Federal payments for State administrative costs for last 2 quarters of fiscal year 1981 and first 2 quarters of fiscal year 1982, to provide. Exec. Comm. 4332.
Broaden the permissible use of AFDC information. Exec. Comm. 1285, H.R. 3468.
Energy and Emergency Assistance Block Grant Act. Exec.Comm. 1199, H.R. 3469.
Improves and simplifies AFDC program. H.R. 2429, 3004.
Limits Federal funding of State administrative costs. Exec. Comm. 4233.
Obsolete authority for medical assistance, to repeal. Exec. Comm. 1390, H.R. 3725.
Phaseout of Federal financial participation in erroneous AFDC assistance payments. Exec. Comm. 4233.
Prohibits States from making AFDC payments of less than $10 a month. P.L. 97-35 (H.R. 3982).
Prohibits States from making AFDC payments of less than $25 a month. H.R. 4986.
Reduces Federal matching for training from 75 to 50 percent. P.L. 97-35 (H.R. 3982).
Requirement that States notify AFDC families under the medicaid program of early and periodic screening, diagnosis, and treatment of children, to repeal. Exec. Comm. 1390, H.R. 3725.
Requires States to correct overpayments and underpayments. P.L. 97-35 (H.R. 3982).
Secretary of HHS to establish and maintain a system of information on AFDC families. Exec. Comm. 1285, H.R. 3468.
Secretary of HHS to issue regulations concerning information to be included and times for filing reports. Exec. Comm. 292.
Secretary of HHS to make grants to States for their administrative costs in operating AFDC, medicaid, and food stamp programs, to direct. Exec. Comm. 4332.
Secretary of HHS to meet Jan. 1, 1982 deadline for entering into agreements with States for the purpose of conducting demonstration projects to train AFDC recipients as homemaker-home health aides. P.L. 97-123 (H.R. 4331).
State to prepare report on intended use of funds. Exec. Comm. 4332.
State to review all eligibility factors of recipient once every 12 months. Exec. Comm. 292.
State to take prompt action to correct overpayments and underpayments of AFDC. Exec. Comm. 1285, H.R. 3468.
Assets, treatment of:
Assets limit, imposes new limit for AFDC eligibility. H.R. 4986.
Require the imposition of liens on homes owned by AFDC recipients. Exec. Comm. 1285, H.R. 3468, 4985.
Benefits:
Adjust shelter allowance in AFDC grant whenever AFDC family lives with other non-AFDC members. Exec. Comm. 4233.
Aliens, certain, limit AFDC benefits to those employed in United States. H.R. 1109, 3850, 3964, 3982, 4162.

Social security:—Continued
Public assistance:—Continued
Aid to families with dependent children (AFDC):—Continued
Benefits:—Continued
Aliens, "temporary resident", ineligible for benefit under AFDC, SSI, and cash assistance programs in the territories. Exec. Comm. 2390.
Increases in monthly social security insurance benefits shall not be considered as annual income. H.R. 2096.
Mexican "guest worker", ineligible for benefits under AFDC, SSI, and cash assistance programs in the territories. Exec. Comm. 2390.
Minimum aid to AFDC families, amount to be required of all States presently below minimum amount, to establish. H.R. 1754.
Prorate AFDC benefit to date of application. P.L. 97-248 (H.R. 4961).
Prorate first month's AFDC benefit. Exec. Comm. 4233.
Reduction in benefits for AFDC recipients and larger households, proration of shelter and utilities costs. P.L. 97-248 (H.R. 4961).
Require State to round off the applicable standard of need and the payment amount to the next lower whole dollar. Exec. Comm. 4233.
Child support enforcement:
Allotments from pay for child and spousal support owed by members of the uniformed services on active duty, to require. H.R. 6878, P.L. 97-248 (H.R. 4961).
Child support interception of unemployment benefits, to allow. H.R. 3850, 3964, 3982, P.L. 97-35.
Child support obligations not discharged by bankruptcy. H.R. 3850, 3964, 3982, P.L. 97-35.
Collection of administrative costs for non-aid to AFDC support enforcement, to provide. H.R. 5836, 6795.
Collection of child support obligations, cost of to be borne by Federal Government. H.R. 2543.
Collection of delinquent child support, to amplify the authority of the IRS. Exec. Comm. 1285, H.R. 3468, 3850, 3964, 3982, P.L. 97-35.
Collection of support for certain adults receiving AFDC. Exec. Comm. 292, 1285, H.R. 3468, 3850, 3964, 3982, P.L. 97-35.
Collection of support for non-AFDC families, from income tax refunds, to be made applicable. H.R. 5297.
Collection of support for non-AFDC families, Secretary of HHS to specify criteria for determining average costs. Exec. Comm. 292.
Collection of support for non-AFDC families, require State to retain a fee equal to 10 percent of the support collected. Exec. Comm. 1285, 4233, H.R. 3468, 3850, 3964, 3982, P.L. 97-35.
Collection of support for non-AFDC families, require State to recover costs. H.R. 6878, P.L. 97-248 (H.R. 4961).
Incentive payment based on amount of support collected, to be paid from total collections. Exec. Comm. 292, 1285, H.R. 3468, P.L. 97-35 (H.R. 3982).
Incentive payments to localities, amend allocation of. H.R. 3850, 3964, 3982.
Increase availability of Federal parent locator service to State agencies. Exec. Comm. 4233.
Mandates enforcement of child support obligations on behalf of children receiving foster care payment. Exec. Comm. 4233.
Modification of penalties associated with "non-effective" State CSE programs. Exec. Comm. 4233.

Social security:—Continued
Public assistance:—Continued
Aid to families with dependent children (AFDC):—Continued
Child support enforcement:—Continued
Modify procedures for Federal sharing in both collections and State administrative costs; in lieu of incentive payment, establish a system of payments based on State program performance; make child support intercept of unemployment benefits optional; permits child support demonstration projects. Exec. Comm. 4233.
Reduction in certain Federal payments to States under child support programs. H.R. 6878, P.L. 97-248 (H.R. 4961).
Reimbursement of State agency in initial month of ineligibility for AFDC, to allow. H.R. 6878, P.L. 97-248 (H.R. 4961).
Require allotments from the pay and allowances of members of the Armed Forces when he or she fails to make child or spousal support payments. Exec. Comm. 4233.
Technical amendments to child support enforcement provision in the Reconciliation Act. H.R. 5836, 6795.
Deeming of income:
Voluntary divestiture of assets in order to qualify for AFDC benefits, to discourage. H.R. 4985.
Demonstration projects to provide pilot test of the States' ability to create their own welfare programs as an alternative to AFDC, to provide. H.R. 1322, 2429, 3004.
Earned income, treatment of:
All income and resources not excluded by law, to consider in benefit determination. Exec. Comm. 1285, H.R. 3468.
Earned income advance amount in AFDC, treatment of. Exec. Comm. 1285, H.R. 3468.
Earned income tax credit advance amount, to revise. P.L. 97-35 (H.R. 3982).
Earnings disregards, modifies treatment of provision in P.L. 97-35. H.R. 5791, 6878, P.L. 97-248 (H.R. 4961).
Earnings disregards, revises treatment of. Exec. Comm. 292, 1285, H.R. 3468, 3850, 3964, 3982, P.L. 97-35, 4986.
Energy assistance payments to be counted as income in determining benefit amounts. Exec. Comm. 4233.
Exclusion from income of certain State payments. P.L. 97-248 (H.R. 4961).
Exclusion from income of certain State payments to AFDC children. P.L. 97-248 (H.R. 4961).
Income in excess of the standard of need, to consider. Exec. Comm. 1285, H.R. 3468.
Income of step-parents, portion of, to be included in benefit determination. Exec. Comm. 292, 1285, H.R. 3468, 3850, 3964, 3982, P.L. 97-35.
Income of step-parent provision of P.L. 97-35 not effective if already living with child upon enactment of public law. H.R. 7174.
Increase in monthly social security insurance benefits shall not be considered as annual income when determining eligibility. H.R. 593, 1566.
Repeal of gross income limitation provision in P.L. 97-35. P.L. 97-248 (H.R. 4961).
Round AFDC benefits to next lowest dollar. P.L. 97-248 (H.R. 4961).
Treatment of earned income credit, modify treatment of. P.L. 97-248 (H.R. 4961).
Eligibility requirements:
Absence of parent due to military service. P.L. 97-248 (H.R. 4961).
Alien, certain temporary, or certain permanent, to deny. H.R. 6514.

Social security:—Continued
Public assistance:—Continued
Aid to families with dependent children (AFDC):—Continued
Eligibility requirements:—Continued
Alien (within 3 years after entering country), seeking AFDC, sponsors income and resources considered as income of alien. Exec. Comm. 1285, H.R. 3468, P.L. 97-35 (H.R. 3982).
Alien (within 3 years after entering country), seeking AFDC, amends definition of a sponsor, when sponsor is an agency or organization. Exec. Comm. 4233.
Citizenship or legally present alien status, to require. Exec. Comm. 1285, H.R. 3468.
Dependent child, amend definition to exclude certain children over age 17. Exec. Comm. 1285, H.R. 3468, P.L. 97-35 (H.R. 3982).
Dependent child, amend definition to exclude certain children over age 18. H.R. 3850, 3964, 3982, P.L. 97-35.
Dependent child, amend definition to exclude children with a parent away from home solely because of military duty. Exec. Comm. 4233.
Dependent child, amend definition to include all siblings of the AFDC child who are under 18, who are not receiving SSI benefits and who are not step brothers or sisters, if the stepparent is also in the home. Exec. Comm. 4233.
Income in excess of standard of need; lump-sum payments. P.L. 97-35 (H.R. 3982).
Income in excess of standard of need; lump-sum payments, expand definition of. Exec. Comm. 4233.
Income limit, imposes for AFDC eligibility. H.R. 4986.
Income of family to include food stamps, value of rent or housing subsidy, and value of any Federal, State of local assistance provided. H.R. 4985.
Income of unrelated adults in the home to be included in the benefit determination. Exec. Comm. 4233. P.L. 97-35 (H.R. 3982).
Mandatory job search by AFDC applicant, to require. Exec. Comm. 4233.
Participation in strike, effect on eligibility for AFDC. P.L. 97-35 (H.R. 3982).
Participation in strike, effect on eligiblity for AFDC, amend definition of. Exec. Comm. 4233.
Permits offset for food stamps and housing subsidies. P.L. 97-35 (H.R. 3982).
Place limitation on resources of a family. H.R. 3850, 3964, 3982, P.L. 97-35.
Pregnant women, to include with limitations for AFDC payments. Exec. Comm. 1285, H.R. 3468, P.L. 97-35 (H.R. 3982).
Reduce to age 3 the maximum age of a child a mother or caretaker relative may claim for exemption from AFDC work requirements if child care is available. Exec. Comm. 4233.
Reduce to age 3 the maximum age of a child a mother or other relative may claim as an exemption from registration under the WIN program. H.R. 1432.
Revised definition of caretakers whose needs may be considered in determining AFDC payment. H.R. 4985, 4986.
Standard definition of an AFDC filing unit, identifies circumstances under which the income of a non-AFDC recipient will be deemed available to the AFDC unit. Exec. Comm. 4233.
State may impose work requirements as a condition for eligibility for AFDC. H.R. 819, 1086, 1385, P.L. 97-35 (H.R. 3982).

11-054 O - 83 - 69

Social security:—Continued
Public assistance:—Continued
Aid to families with dependent children (AFDC):—Continued
Eligibility requirements:—Continued
State required to set an overall limit, 150 percent of its standard of need, on the total income that a family may have and still be considered eligible. Exec. Comm. 1285, H.R. 3468, P.L. 97-35 (H.R. 3982).
State to determine continuing eligibility and amount payable for any month after the close of that month on a retrospective basis. Exec. Comm. 292, P.L. 97-35 (H.R. 3982).
Unemployed parents, revises definition. Exec. Comm. 1285, H.R. 3468, 3850, 3964, 3982, P.L. 97-35.
Emergency assistance:
Repeal emergency assistance provisions contained in part A of title IV of the Social Security Act. Exec. Comm. 1199, 4233, H.R. 3469.
Federal financial participation:
Advance payment to States with respect to AFDC expenditures. P.L. 97-248 (H.R. 4961).
Ceiling on Federal funds for administration, to establish. Exec. Comm. 4233.
Federal Government to gradually take over local share of welfare and medicaid costs, to provide. H.R. 136.
Federal matching of 100 percent reimbursement to States. H.R. 498.
Federal payments to States, with respect to timing. H.R. 5871.
Limit for Federal matching, to eliminate. Exec. Comm. 1285, H.R. 3468.
No Federal financial participation for certain erronous payments. P.L. 97-248 (H.R. 4961).
Permit States to use savings from the AFDC program to defray costs of other welfare programs. H.R. 3004.
Phase out Federal financial participation in AFDC payments which are made in error. Exec. Comm. 4233.
Prohibition of payment of aid in amounts below specified minimum level. Exec. Comm. 292, 1285, H.R. 3468.
Reduced Federal matching of State and local training costs. Exec. Comm. 1285, H.R. 3468, P.L. 97-35 (H.R. 3982).
State may establish workfare program and require participation in by residents receiving AFDC, food stamp, or public housing assistance as a condition of State's eligibility for Federal assistance with these programs. H.R. 268, 269, 971, P.L. 97-35 (H.R. 3982).
States to make payments of AFDC in the form of housing vouchers to the extent that such payments are made to meet the recipients' shelter and related expenses, to permit. H.R. 4771.
States, with Federal matching, to assist individuals in achieving self-support by providing reasonable private health insurance. H.R. 5226.
Stricter State standards, to permit. H.R. 4985.
Substitutes bloc grants for open-ended Federal matching. Exec. Comm. 1199, H.R. 2429, 3469.
Fiscal relief:
Improve the operation of the AFDC program thereby providing fiscal relief for State and local welfare costs. H.R. 2429.
Foster care and adoption program:
Administration of grant, State to report on the intended use of grant before making any expenditures from. Exec. Comm. 4119.
Social security:—Continued
Public assistance:—Continued
Aid to families with dependent children (AFDC):—Continued
Foster care and adoption program:—Continued
Foster care protection, States to provide to Secretary an inventory of all children in foster care within the State before becoming entitled to allotment. Exec. Comm. 4119.
Payments to States, each State is entitled to payment equal to its allotment for each fiscal year it satisfies conditions set-forth. Exec. Comm. 4119.
Reports and audits, State required to submit to Secretary and to the Congress, annual reports on its expenditures of block grant payments; State to conduct an audit at least every 2 years. Exec. Comm. 4119.
Single Federal grant, with limitation, to each State for child welfare services and training, foster care and adoption assistance, to provide. Exec. Comm. 4119.
To repeal foster care and adoption program. Exec. Comm. 1234, 4119.
Fraud, penalities for. H.R. 2151.
Information on AFDC applicant, make available to Federal, State and local law enforcement agency requesting for use in felony investigations or prosecutions. H.R. 7429.
In-kind assistance:
Home energy assistance, certain, to exclude from income in determining benefit amount. P.L. 97-424 (H.R. 6211).
Privacy of Public Assistance and Social Services Records Act of 1981. H.R. 1061.
Territorial jurisdictions, treatment of:
Federal assistance to Puerto Rico, the Virgin Islands, and Guam, furnished on the same basis as in the case of other States. H.R. 1368.
Vendor and protective payments:
States to replace supplementary payments with vendor payments on behalf of residents of certain facilities, to permit. H.R. 3189.
Work programs:
AFDC recipients must register for work and training. Exec. Comm. 1285, H.R. 3468.
Demonstration program to test States' ability to develop functional alternatives to the current work requirements of AFDC, to provide. H.R. 3570.
Failure to register for work experience program because of strike, not just cause. Exec. Comm. 1285, H.R. 3468.
Jobs as alternative to AFDC, to permit State to make jobs available as alternative to AFDC. P.L. 97-35 (H.R. 3982).
Mandatory job search by AFDC recipients, to require. Exec. Comm. 4233.
Reduce to age 3 the maximum age of a child a mother or caretaker relative may claim for exemption from AFDC work requirements if child care is available. Exec. Comm. 4233.
Repeal of WIN program, under part C of title IV of the Social Security Act. Exec. Comm. 4233.
State may impose work requirements as condition for eligibility for AFDC. H.R. 2429, 3004, P.L. 97-35 (H.R. 3982).
State may provide work experience and training programs. Exec. Comm. 1285, H.R. 3468, P.L. 97-35 (H.R. 3982).
State to provide assistance to families participating in work experience programs, to allow. H.R. 3850, 3964, 3982.
State to require families receiving AFDC grants to participate in community work experience programs. P.L. 97-35 (H.R. 3982).

Social security:—Continued
Public assistance:—Continued
Aid to families with dependent children (AFDC):—Continued
Work programs:—Continued
State to require all AFDC applicants and recipients who must register with the WIN program to participate in job search programs, to allow. H.R. 6878, P.L. 97-248 (H.R. 4961).
Unemployed parents, revises eligibility requirement of dependent children. H.R. 4986.
WIN demonstration program authorization in P.L. 97-35, to extend. P.L. 97-248 (H.R. 4961).
Work incentive demonstration projects, to permit States to implement as an alternative to current WIN program. P.L. 97-35 (H.R. 3982).
Work requirements, to limit exemption from, to children attending elementary, secondary, or vocational school full-time, or to parents or relatives personally caring for a child with infrequent absences. P.L. 97-35 (H.R. 3982).
Child welfare services (title IV B):
Repeal title IV B, separate child welfare services program authorization. Exec. Comm. 1234, 4119.
Single Federal grant, with limitations, to each State for child welfare services and training, foster care and adoption assistance, to provide. Exec. Comm. 4119.
Energy assistance to low-income households:
Authorizes funds for fiscal year 1982 and fiscal year 1983 under a new title XXI of the Social Security Act. H.R. 3850, 3964, 3982.
Authorizes funds for fiscal year 1982-84 under a free-standing act—Low Income Home Energy Assistance Act. P.L. 97-35 (H.R. 3982).
Broadens definition of. Exec. Comm. 4005.
Increase in funds authorized in P.L. 97-35. Exec. Comm. 4005, H.R. 5791.
Remove some Federal requirements which appear unnecessary or duplicate other provisions of Federal law. Exec. Comm. 4005.
Social services (title XX):
Administration:
Authorization of appropriations and allotments for each fiscal year, to provide. Exec. Comm. 4233.
Nondiscrimination, to provide. Exec. Comm. 4233.
Reports and audits, require to be annual. Exec. Comm. 4233.
Social Services Block Grant Act. Exec. Comm. 1234, H.R. 3483.
Special Commission on Quality Assurance and Utilization Control in Home Health Care, to establish. H.R. 4205.
Transfer of funds among block grants, to allow. Exec. Comm. 4233.
Earned income, treatment of:
Increase in monthly social security insurance benefits shall not be considered as annual income when determining eligibility. H.R. 593, 1566.
Financing, Federal/State:
Consolidates Federal assistance to States for health services; provides greater flexibility to States in administering health services programs. Exec. Comm. 1045, H.R. 3224.
Consolidates Federal assistance to States for social services into a single grant. Exec. Comm. 1234, H.R. 3483.
Consolidate funding for social services, except child welfare, foster care, and adoption assistance programs, into a block grant to States under title XX of the Social Security Act. P.L. 97-35 (H.R. 3982).
Entitlement ceiling, to increase. H.R. 659.
Federal matching of 100 percent reimbursement to States. H.R. 498.

Social security:—Continued
Public assistance:—Continued
Social services (title XX):—Continued
Financing, Federal/State:—Continued
Federal payment to States for services which assist in removing people from institutions, including alternative housing and sheltered employment, to increase. H.R. 941.
Federal payments to State, with respect to timing. H.R. 5871.
Fraud, penalties for. H.R. 2151.
Health Services Block Grant Act. Exec. Comm. 1045, H.R. 3224.
Increase in funds available for allotments to States. H.R. 5791.
Installation of devices to promote the security of the elderly in their homes, to include. H.R. 591, 4195.
Places a limit on training expenditures for 1982. H.R. 3850, 3964, 3982.
Privacy of Public Assistance and Social Services Records Act of 1981. H.R. 1061.
Repeals title XX (social services program). Exec. Comm. 1234, H.R. 3483.
Technical amendments to social services and foster care provisions in the Reconciliation Act. H.R. 5836, 6795.
Territorial jurisdictions, treatment of:
Amend definition of territories to be eligible. Exec. Comm. 4233.
Federal assistance to Puerto Rico, the Virgin Islands, and Guam, furnished on the same basis as in the case of other States. H.R. 1368.
Use in territorial programs of funds not needed for cash assistance, continue to permit. Exec. Comm. 4233.
Supplemental security income:
Administration:
Attorneys' fees, in appeals involving claims for SSI, to allow. H.R. 4839.
Coordination of SSI and OASDI cost-of-living adjustments. P.L. 97-248 (H.R. 4961).
Independent agency (SSA), to create. H.R. 3847, 4310.
"Hold-harmless" payments, to phase out. H.R. 6878, P.L. 97-248 (H.R. 4961).
Mailing of certain notices with social security checks, to prohibit. H.R. 3847, 4310.
Obsolete authority for medical assistance, to repeal. Exec. Comm. 1390, H.R. 3725.
Retrospective accounting, to require. H.R. 3850, 3964, 3982, P.L. 97-35.
Retrospective accounting requirement of P.L. 97-35, to repeal. H.R. 5836, 6878.
Social Security Court, to establish; to review all decisions rendered under the OASDI program and final determinations made under the SSI program. H.R. 3865.
Aliens:
Certain temporary or certain permanent aliens, to deny eligibility for. H.R. 6514.
Deeming of income to the alien where sponsor is an agency or organization. Exec. Comm. 4233.
Guam, the Virgin Islands, and Puerto Rico residents, to extend SSI program to. H.R. 908, 4754.
Mexican "guest worker", ineligible for benefits under AFDC, SSI, and cash assistance programs in the territories. Exec. Comm. 2390.
Payments due at time of death may be made to the person who paid expenses of such individual's last illness and burial. H.R. 241.
Provides for a more complete exchange of information between the Secretary of HHS and the Immigration and Naturalization Service. H.R. 3052.

Social security:—Continued
Public assistance:—Continued
Supplemental security income:—Continued
Aliens:—Continued
Residing in the United States continously for:
3 years. H.R. 442.
5 years. H.R. 123, 1680.
Social security account card to be issued to facilitate the admission of aliens for temporary employment. H.R. 156.
"Temporary resident", ineligible for benefits under AFDC, SSI, and cash assistance programs in the territories. Exec. Comm. 2390.
Benefit levels:
Increase in poverty levels, and allow each spouse to receive benefits. H.R. 3394, 5145.
Limitation on SSI mandatory pass through and hold harmless provisions. Exec. Comm. 1285, H.R. 3468.
Phaseout of SSI hold harmless provisions. Exec. Comm. 4233.
Prorating of first month's SSI benefits, to require. Exec. Comm. 4233.
Requires "rounding down" of SSI eligibility and benefit amounts. Exec. Comm. 4233.
Round SSI benefit to next lower dollar. P.L. 97-248 (H.R. 4961).
Checks:
Clarify provision in P.L. 97-35. P.L. 97-248 (H.R. 4961).
Include Fridays among days which checks may not be delivered. H.R. 7348.
Modification of requirement in P.L. 97-35. H.R. 5836.
Requires Secretary of the Treasury to notify the Secretary of HHS of SSI checks not presented for payment within 180 days and credit amounts representing State supplementary payments to State until later negotiated. P.L. 97-35 (H.R. 3982).
SSI checks not cashed within 90 days after issuance will not be honored. H.R. 145.
SSI checks not cashed within 180 days after issuance will not be honored. Exec. Comm. 4233, H.R. 3850, 3964, 3982.
Cost-of-living increases:
Coordinate treatment of cost-of-living adjustment in SSI and OASDI. Exec. Comm. 4233.
Cost-of-living adjustments, to provide. H.R. 3394.
Increases in monthly social security insurance benefits shall not be considered as annual income for certain other programs, to provide. H.R. 1750, 2096.
Increases in monthly social security insurance benefits, to conform to. H.R. 3850, 3964, 3982.
Mandatory pass-through of cost-of-living adjustments, to repeal. Exec. Comm. 4233.
Disability:
Benefit payments not to be treated as overpayments in certain cases. H.R. 6181.
Definition of disability limited to cases of long-continued duration; reduced consideration of vocational factors. Exec. Comm. 4233.
Individuals receiving SSI benefits on the basis of disability or blindness and found not qualified, benefits to continue for 4 additional months under certain conditions. H.R. 6181.
Mentally retarded, make benefits under SSI program more available. H.R. 940, 1761.
Trial work period, to provide for the monitoring of. H.R. 940.
Disabled children:
Blind or disabled child to qualify for SSI benefits even though not a resident of the United States, if accompanied by parent in the Armed Forces. H.R. 7354.

Social security:—Continued
Public assistance:—Continued
Supplemental security income:—Continued
Disabled children:—Continued
Disabled individuals receiving insurance benefits, marriage shall not terminate benefits. H.R. 64.
Support furnished by parents not considered in determining eligibility of a child under 21, to provide. H.R. 510, 1194, 2102.
Earned income, treatment of:
Income earned from sheltered worksetting, to exclude from income in determining eligibility, to provide. H.R. 1751.
Increase in monthly social security insurance benefits shall not be considered as annual income when determining eligibility. H.R. 593, 1566, 1750.
Interest on savings accounts, if less than $60 a quarter, to be excluded in determining eligibility. H.R. 6528.
Regional variation in value of homes. H.R. 471.
Eligibility requirements:
Aliens, certain temporary or certain permanent, to deny. H.R. 6514.
Assistance furnished by a private, nonprofit organization excluded in determining eligibility. H.R. 7279.
Continuation of benefits for certain individuals hospitalized outside the United States. H.R. 3394.
Continue for 3 months, SSI payments when individual is institutionalized. H.R. 940, 1766.
Couples living apart, individual would cease to be the "eligible spouse" after living apart for more than 1 calendar month (current law 6 months). H.R. 3394.
Includes visually impaired individuals as well as blind. H.R. 3588.
Increase in personal expense allowance provided for eligible individuals who are in mental institutions with subsequent cost-of-living increases, to allow. H.R. 1011.
Mentally retarded and working in sheltered workshops or other disabled individuals with irregular incomes, eligibility to be determined on annual rather than monthly income. H.R. 7147.
Mentally retarded living in another persons household, eliminate reduction in benefits for. H.R.1750, 2046.
Reparations received by Holocaust survivors not considered in determining eligibility. H.R. 6291.
Financing:
Federal matching of 100 percent reimbursement to States. H.R. 498.
Food stamps:
Cash in lieu of food stamps, to allow under specific conditions. H.R. 3850, 3964, 3982, P.L. 97-35.
Modification of cash-out status, would permit California to retain its cash-out status without reference to past annual adjustments to State supplementary payments (SSP), which are currently required by law. Exec. Comm. 1121, H.R. 3990, 3991, P.L. 97-18.
Overpayments under sec. 18 of the Food Stamp Act of 1977, collection of, to allow. H.R. 2368.
Hearings and appeals:
Close record for purposes of introducing evidence after reconsideration level. H.R. 6181.
Lengthen appeal time to reconsideration level from 60 days to 6 months. H.R. 6181.
Provide face-to-face evidentiary hearing of reconsideration for medical termination cases only. H.R. 6181.
In-kind assistance:
Home energy assistance, certain, to exclude from income in determining benefit amount. P.L. 97-424 (H.R. 6211).

Social security:—Continued
Public assistance:—Continued
Supplemental security income:—Continued
In-kind assistance:—Continued
Support and maintenance furnished by another person be disregarded in determining recipients income. H.R. 940, 1766.
Limit availability of SSI $20 disregard. Exec. Comm. 4233.
Maternal and Child Health Services Block Grant Act. H.R. 3732, 3814.
Miscellaneous:
Housing allowance, special, to individuals whose housing expenses exceed 20 percent of their income. H.R. 590.
Overpayments and underpayments:
Limit rate at which overpayments of SSI benefits may be recovered, through adjustments in future benefits. H.R. 5509.
Privacy of Public Assistance and Social Services Records Act of 1981. H.R. 1061.
Rehabilitation services:
Limit Federal reimbursement of State vocational rehabilitation agencies for services to adult, blind or disabled SSI recipients. P.L. 97-35 (H.R. 3982).
Rehabilitation services, payment of costs. H.R. 6181.
Repeal authority for Secretary of HHS to reimburse State rehabilitation agencies. Exec. Comm. 1285, H.R. 3468.
Repeal current law's requirements of counselling individual service plans, and generally limiting funds to children under age 6 and consolidate funds for social and rehabilitation services for blind and disabled children receiving SSI into a maternal and child health block grant. P.L. 97-35 (H.R. 3982.)
Resources:
Assets test, to eliminate. H.R. 3394.
Burial spaces, to exclude from income in determining eligibility. H.R. 2222, 4901, 5368, 5911, 6678, 6935, P.L. 97-248 (H.R. 4961).
"Cuban and Haitian entrants", exclude from the attribution provision. Exec. Comm. 1285, H.R. 3468.
State supplementation:
Eliminate benefit reduction provided for SSI recipients in long-term care institutions meeting standards established by the States, and authorize payments to States to cover cost of training and compensation of personnel to inspect institutions. H.R. 4198.
Limitation of federally administered variations of State supplementation. Exec. Comm. 292.
Mandatory passthrough under State supplementation provisions, to allow. H.R. 6878, P.L. 97-248 (H.R. 4961).
Substantial gainful activity (SGA):
SGA earnings level will increase automatically as wages increase. H.R. 6181.
Social security health programs:
Health competition:
Institute fundamental reforms in the health care delivery system, assist all Americans in obtaining health care, and restrain increases in the cost of health care. H.R. 850.
Optional alternative medicare program, to provide. H.R. 4666.
Maternal and Child Health Block Grant. Exec. Comm. 3739.
Maternal and Child Health Services Block Grant Act. H.R. 3732, 3814.
Maternal and Infant Health Services Act of 1981. H.R. 2507.
Medicare (health insurance for the aged):
Administration:
Accrediting organizations for certain entities furnishing services, use of, to allow. Exec. Comm. 4180.
Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Administration:—Continued
Additional buy-in coverage under the SMI program requested during 1981 by State medicaid programs, to restrict. Exec. Comm. 1390, H.R. 3725.
Administrative requirements for health maintenance organizations, to modify. Exec. Comm. 4180.
Administrator of Health Care Financing Administration, Presidential appointment of and executive level IV pay rate for, to provide. Exec. Comm. 4180.
American citizen held hostage in Iran, medical and health care expenses as are not covered by insurance, to be paid for a period of 3 years. H.R. 1584.
Audit and medical claims review, provide a $45 million increase in spending for each of the next 3 years. H.R. 6878, P.L. 97-248 (H.R. 4961).
Change time period subject to requirement of coordinated audits. Exec. Comm. 4180.
Civil monetary penalties for medicare and medicaid fraud, to impose. Exec. Comm. 1390, H.R. 3725, 3850, 3964, 3982, P.L. 97-35.
Congressional review of all regulations relating to health care costs, to provide. H.R. 457, 4295.
Congress may reject any proposal to "means test" either the eligibility or the benefits of the medicare program. P.L. 97-276 (H.J. Res. 599).
Contracts:
Allow for competitive bidding. Exec. Comm. 1390, H.R. 3725.
Contracting with any public or private entity, to allow. Exec. Comm. 1390, H.R. 3725.
Eliminate provider nomination. Exec. Comm. 1390, H.R. 3725.
Medicare contractor funding, to continue same level of service for this fiscal year as the last. P.L. 97-276 (H.J. Res. 599).
Railroad Retirement Board Carrier Contract, separate contract requirement, to eliminate. Exec. Comm. 1390, H.R. 3725.
Coordination of medicare benefits with required health benefits for employees age 65 to 70, to provide. Exec. Comm. 4180.
Demonstration projects:
Cost-effectiveness of review of particular health care services by PSRO's, to repeal. Exec. Comm. 1390, H.R. 3725.
Expand authority to conduct experimental and demonstration projects relating to coverage of and payments for health care benefits under medicare, to provide. Exec. Comm. 4180.
Limitation on number of medicare demonstration projects, to remove. P.L. 97-35 (H.R. 3982).
Medicare coverage, additional, for sevices of clinical social workers, to repeal. Exec. Comm. 1390, H.R. 3725.
Medicare coverage, additional, for the treatment of foot conditions, to repeal. Exec. Comm. 1390, H.R. 3725.
Medicare coverage for nutritional therapy in early renal failure, to repeal. Exec. Comm. 1390, H.R. 3725.
Medicare coverage for orthopedic shoes, to repeal. Exec. Comm. 1390, H.R. 3725.
Medicare coverage of drug detoxification services, to provide. Exec. Comm. 1390, H.R. 3725.
Medicare coverage of home health benefit services furnished by registered dietitians, to repeal. Exec. Comm. 1390, H.R. 3725.

Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Administration:—Continued
Demonstration projects:—Continued
Medicare coverage of respiratory therapy services as a home health benefit, to repeal. Exec. Comm. 1390, H.R. 3725.
Medicare patients receiving chemotherapy or radiation therapy may be housed or boarded in settings other than inpatient hospital facilities, to provide. H.R. 211.
Need for skilled nursing facilities to participate in both medicare and medicaid, to repeal. Exec. Comm. 1390, H.R. 3725.
Payments for health care benefits under medicare, expand authority to conduct experimental and demonstration projects relating to. Exec. Comm. 4180.
Preventive health services to the elderly, to provide. H.R. 533, 2226.
Regional differences in medical criteria and length-of-stay norms utilized by PSRO's, to repeal. Exec. Comm. 1390, H.R. 3725.
Single coordinated appeal hearing under a coordinated audit, to repeal. Exec. Comm. 1390, H.R. 3725.
End-stage renal disease facilities, flexible sanctions for non-compliance with. Exec. Comm. 4180.
Entering into agreements for medicare claims processing, increase Secretary's authority. Exec. Comm. 4180.
Entities owned or controlled by individuals convicted of medicare/medicaid related crimes, to exclude. Exec. Comm. 4180.
Expressing the sense of Congress that certain proposed rules concerning survey and certification of health care facilities participating in Federal medicare and medicaid programs should be withdrawn. H.Con.Res. 355.
Expressing the sense of the House opposing increased expenses for the elderly or disabled as a result of budget reductions in the medicare program. H.Res. 497.
Expressing the sense of the House that priority attention be given to the 1981 White House Conference on Aging with respect to improving medicare through expanded home health care coverage. H.Res. 332.
Expressing the sense of the House that Secretary of HHS should not adopt as final, proposed rules issued May 24, 1982, relating to survey and certification procedures for nursing homes and other health care facilities. H.Res. 486, H.Con.Res. 354.
Expressing the sense of the House with respect to opposing further reduction in medicare benefits and favoring developing a health care reimbursement system that promotes cost efficient quality health care. H.Res. 376.
Extend authority of the Secretary of HHS to conduct a program to determine the proficiency of health care personnel. H.R. 6878, P.L. 97-248 (H.R. 4961).
Federal funding of State programs that review health facility capital expenditures, repeal requirement for. Exec. Comm. 4180.
Financial interest reporting requirements for provider, intermediary, or other entity participating in medicare or medicaid programs, amend definition of. Exec. Comm. 4180.
Health Facility Capital Expenditures Review Program, increase State flexibility under. Exec. Comm. 4180.
Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Administration:—Continued
Health Insurance Benefits Advisory Council, to eliminate. Exec. Comm. 4180.
Hospital accreditation surveys of the American Osteopathic Association, not to be disclosed. Exec. Comm. 4180.
Independent agency (SSA), to create. H.R. 3847, 4310.
Inspector General of HHS●, to conduct an annual audit matching medicare patients who have died with the Social Security Administration's list of OASDI beneficiaries, to assure that any social security benefits payable to such beneficiaries were terminated upon their death, to require. H.R. 4776.
International social security health insurance benefits, to authorize. H.R. 1392.
Mailing of certain notices with social security checks, to prohibit. H.R. 3847, 4310.
Make medicare as secondary payor to Federal Employees Health Benefits Program (FEHBP). H.R. 3850, 3964, 3982.
Medicare hospital insurance taxes and benefits to apply to Federal employees. Exec. Comm. 4180, P.L. 97-248 (H.R. 4961).
Minimum amounts for hearings and judicial review as to medicare benefits, to increase. Exec. Comm. 4180.
National Commission on the Regulation of Nursing Homes, to establish. H.R. 6916.
Nursing home regulations moratorium, to extend. P.L. 97-276 (H.J. Res. 599).
Privacy of medical information, to provide for protection of. H.R. 10b0.
Provide statutory deadlines for implementing AFDC home health demonstration projects approved in P.L. 96-499. H.R. 3850, 3964, 3982, P.L. 97-35.
Railroad Retirement Board carrier contract, separate requirement, to eliminate. Exec. Comm. 4180.
Report on the provision of long-term care services by hospitals, to postpone for 1 year, to December 1984. Exec. Comm. 1390, H.R. 3725.
Requirement for end-stage renal disease networks, to repeal. Exec. Comm. 4180.
Secretary of Health and Human Services to develop a prospective payment plan for hospitals and skilled nursing facilities, to be submitted to Congress no later than Dec. 31, 1982, to require. H.R. 6878.
Secretary of Health and Human Services to develop a prospective payment plan for hospitals and skilled nursing facilities, to be submitted to Congress within 5 months of enactment. P.L. 97-248 (H.R. 4961).
Secretary of Health and Human Services to establish utilization guidelines for home health services. H.R. 3850, 3964, 3982, P.L. 97-35.
Secretary of Health and Human Services to prescribe in regulations the procedures and criteria to be used in obtaining access to books, documents and records of subcontractors who supply hospitals or other providers with goods and services. H.R. 6878, P.L. 97-248 (H.R. 4961).
Secretary of Health and Human Services to study methods of improving the regulation of health insurance for the elderly; evaluate methods to meet needs of the elderly; and to provide Federal minimum standards for health insurance for the elderly, to direct. H.R. 552.

Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Administration:—Continued
Social security trust funds, to provide for improved management and to increase return on investment to the funds. H.R. 4382, 4443, 4472.
Social security trust funds, to remove from the unified budget. H.R. 4157, 4773, 6163, 6320.
Special Commission on Quality Assurance and Utilization Control in Home Health Care, to establish. H.R. 4205.
Special tuberculosis treatment requirements, to repeal. Exec. Comm. 4180.
States to provide women with obstetric medical records and current information on obstetrical procedures, to require. H.R. 138, 139.
Statutory time limitation on agreement with skilled nursing facilities, to repeal. P.L. 97-35 (H.R. 3982).
Supplementary medical insurance benefits, indirect payment, to provide. Exec. Comm. 4180.
Technical corrections to Medicare and Medicaid Amendments of 1980. P.L. 97-35 (H.R 3982).
Trust fund reimbursement for payroll tax receipts that are lost when the unemployment rate is above 6 percent. H.R. 5225.
Utilization review requirements, to eliminate. Exec. Comm. 4180.
Benefits:
Acupuncture treatment in States which license practice of, to provide. H.R. 3851, 3945.
Ambulance service, to expand coverage for. H.R. 1712.
Chiropractors services:
To expand coverage for. H.R. 349, 504, 1356, 4297.
Dental care:
Additional dental coverage, to repeal. Exec. Comm. 1390, H.R. 3725.
Dental care services, to include. H.R. 153, 596, 730, 1196, 2598, 3677, 3757, 4206, 5484.
Dentures, to include. H.R. 596, 730, 1196, 2020, 3677.
Medicare Part C Trust Fund, to be financed from excise taxes on alcohol and tobacco, to establish to cover dental care. H.R. 3827.
Drugs:
Determining amount of payment for certain drugs, with respect to. H.R. 2101, 5893.
Drugs, certain, to include. H.R. 5484.
Drugs requiring physician's prescription, to include. H.R. 2225, 2598, 3677, 4204.
Limit payments for certain drugs. P.L. 97-35 (H.R. 3982).
Payment for ineffective drugs, provision of P.L. 97-35, to require implementation of. P.L. 97-248 (H.R. 4961).
Emergency response services, to provide coverage for. H.R. 3921.
Foot care:
Certain types, to include. H.R. 2595, 3677, 4206.
Orthopedic shoes or other supportive devices, to include. H.R. 152, 3677.
Podiatrists' services, to include. H.R. 5484.
Warts, corns, and calluses, cutting and removing, to include. H.R. 557.
Home health care:
Home health agency whose agreement has been terminated, 30 days coverage for services, to provide. Exec. Comm. 4180.
Nutritional counseling under supervision of registered dietitian, to include. H.R. 214, 315, 505, 1332, 4305.

Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Benefits:—Continued
Home health care:—Continued
Nutritional therapy, to authorize payment for. H.R. 3850, 3964, 3982.
Occupational therapy, eliminate need for, as a basis for eligibility to home health services. Exec. Comm. 1390, H.R. 3725, P.L. 97-35 (H.R. 3982).
Removal of homebound requirement for home health services. H.R. 1890, 3677.
To provide expanded coverage for. H.R. 2414, 5531.
Hospice care, to include. H.R. 5180, 6878.
Inpatient hospital services:
Elimination of limits on hospital services, to provide. H.R. 5484.
Hospitals to report on hospital motality and related information in order to make a more informed purchase of hospital inpatient services. H.R. 3652.
Visits, to limit to 200 annually. Exec. Comm. 1390, H.R. 3725.
Long-term care:
Alternatives to institutionalization. H.R. 1420, 2833.
3-day prior hospitalization requirement for extended care services, to remove. H.R. 4227, 6878.
6 year demonstration program of comprehensive community-based noninstitutional acute and long-term care services for the elderly and disabled. H.R. 3355.
Long-term care services, to include. H.R. 6145.
Secretary of HHS is authorized to provide skilled nursing coverage without regard to 3-day prior hospital stay requirement. P.L. 97-248 (H.R. 4961).
Medical equipment and supplies:
Durable medical equipment, payment for, to provide. H.R. 4804.
Home dialysis supplies, return of unused, to provide guidelines with respect to. H.R. 362.
Mental health services:
Community mental health centers, to include. H.R. 3677.
Eliminate discrimination on coverage for mental illness. H.R. 3527.
Mental health specialists, to provide more adequate coverage for. H.R. 3373, 6092.
Psychologists services, to include. H.R. 441, 1569, 2598, 6240.
Nursing care:
Licensed, practical, to include. H.R. 437, 597, 4202.
Nurse-midwife, to provide coverage for. H.R. 4637.
Practical, registered, to cover all services recognized under State law. H.R. 438, 440, 597, 1428, 2598.
Physician extenders, to authorize payment for. H.R. 597.
Preventive care:
Alcohol detoxification facility services, to provide. H.R. 5304.
Breast cancer, detection of, diagnostic tests, etc. H.R. 2598.
Expand coverage to include preventive care. H.R. 5484.
Influenza vaccine, to provide coverage for. H.R. 5194, 5481.

Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Benefits:—Continued
Preventive care:—Continued
Medicare Part C Trust Fund, to be financed from excise taxes on alcohol and tobacco, to establish to cover preventive care. H.R. 3827.
Pap test, routine, for the diagnosis of uterine cancer, to include. H.R. 731, 4203.
Physical examinations, to include. H.R. 2598, 3677, 4206.
Pneumococcal vaccine, to repeal. Exec. Comm. 1390, H.R. 3725.
Services outside the United States:
Inpatient hospital services outside the United States, to authorize coverage for. H.R. 1538.
Speech and hearing services:
Hearing aids, with limitations. H.R. 153, 596, 1196, 2020, 2598, 3677, 4206.
Medicare Part C Trust Fund, to be financed from excise taxes on alcohol and tobacco, to establish to cover hearing care. H.R. 3827.
Therapy and outpatient rehabilitation services:
Occupational therapy services, to authorize payment for. H.R. 1131.
Outpatient physical therapy facility services, reduction in limit for. Exec. Comm. 1390, H.R. 3725.
Outpatient rehabilitation facility services, to eliminate. Exec. Comm. 4180.
Physical therapy services, reduction in limit for. Exec. Comm. 4180.
Therapy services, certain, to improve provisions under medicare. H.R. 4702.
Vision care services:
Eyecare, to include. H.R. 153, 1196, 2598, 3677, 4206.
Eyeglasses, to include. H.R. 153, 1196, 2020, 2598, 3677.
Medicare Part C Trust Fund, to be financed from excise taxes on alcohol and tobacco, to establish to cover routine eyecare. H.R. 3827.
Optometric services, to include. H.R. 244, 245, 3588, 4201, 5484.
Prosthetic lenses, to include. H.R. 2598.
Conditions of participation:
Protection of privacy of personal medical information, to provide. H.R. 1059.
Skilled nursing facilities:
Delay implementation of revised conditions of participation for skilled nursing facilities, and intermediate care facilities, for 6 months from date of enactment. P.L. 97-248 (H.R. 4961).
Expresses sense of the House to rights of residents in health care facilities. H.Res. 348, 403.
Extend provision in P.L. 97-248, which delays implementation of revised conditions of participation for a further 120 days. P.L. 97-276 (H.J.Res. 599).
Moratorium on deregulation of skilled nursing and intermediate care facilities until Sept. 30, 1984, to provide. H.R. 6916.
Patients rights to participate, to require. H.R. 545.
Sprinkler systems, automatic, to require. H.R. 1570.
Statutory time limitation on agreements with skilled nursing facilities, to repeal. Exec. Comm. 1390, H.R. 3725, 3850, 3964, 3982.
Deductibles and coinsurance:
Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Deductibles and coinsurance:—Continued
Coinsurance on each home health visit equal to 5 percent on the average reasonable cost for a visit, to impose. Exec. Comm. 4180.
Eliminate carryover from previous year of incurred expenses of meeting part B deductible. H.R. 3850, 3964, 3982, P.L. 97-35.
Eliminate most part A deductibles and coinsurance. H.R. 5484.
Increase part A deductible from $40 to $45. H.R. 3850, 3964, 3982.
Increase part B deductible to $70. H.R. 3850, 3964, 3982.
Increase part B deductible to $75. P.L. 97-35 (H.R. 3982).
Increase supplementary medical insurance by percentage increase in the Consumer Price Index. Exec. Comm. 4180.
Make increase in part A deductible, subject to congressional approval. H.R. 3806.
Part A coinsurance and deductible, to make more current. P.L. 97-35 (H.R. 3982).
Part A coinsurance to be current with year in which services were furnished. H.R. 3850, 3964, 3982, P.L. 97-35.
$1 copayment for each of the first 60 days in the hospital. H.R. 3850, 3964, 3982.
Reduction in coinsurance, to allow. H.R. 5484.
Roll back increase in part A and B deductibles. H.R. 4447.
Roll back to 1978 levels. H.R. 2223.
To eliminate all. H.R. 2598, 3677.
To eliminate part B. H.R. 3825.
Eligibility:
Benefits to begin in month following 65th birthday. Exec. Comm. 4180.
Federal employees eligible for medicare protection on the basis of their Federal employment. H.R. 6878, P.L. 97-248 (H.R. 4961).
Merchant seamen, 6-month enrollment period, to provide. Exec.Comm. 4180.
Waiting period:
Eliminate. H.R. 1221.
Medicare, eliminate requirement that months in medicare waiting period be consecutive. H.R. 805.
Unlimited open enrollment, to repeal. Exec. Comm. 1390, H.R. 3725.
Emergency assistance to medicare-participating hospitals, to enable them to continue to operate, to provide. H.R. 728.
Financing:
Expressing sense of House with respect to administration's proposal to tax employees' health benefits. H.Res. 635.
Federal employees to pay the hospital insurance portion of the FICA tax. H.R. 6878, 7452, P.L. 97-248 (H.R. 4961).
General revenues:
Administrative expenses incurred in carrying out the Social Security Act to be paid from general revenues. H.R. 2568.
Federal Disability and Health Insurance Trust Fund, to establish and finance through general revenues. H.R. 7452.
Finance portion of program from. H.R. 479, 1018, 1121, 1605, 3207, 3393, 4157, 5969.
Finance program from. H.R. 2598.

Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Financing:—Continued
General revenues:—Continued
Increase excise tax on cigarettes and transfer funds to the Federal Hospital Insurance Trust Fund. H.R. 5333, 5347.
Increase tax on distilled spirits by $6 and transfer funds to the Federal Hospital Insurance Trust Fund. H.R. 5768.
Remove social security trust funds from the unified budget. H.Res. 466, H.J.Res. 499, H.R. 4157, 4773, 6163, 6320.
To cover cost of DI and HI only. H.R. 150, 2386, 3920.
To cover cost of OASD-HI. Exec. Comm. 293.
To cover cost of HI. H.R. 4963.
To cover 1/3 of the cost of OASD and HI. H.R. 1568, 1848, 3618.
Hospital insurance tax imposed on Federal employees in P.L. 97-248, to repeal. H.R. 7023, 7433.
Medicare Part C Trust Fund, to be financed from excise taxes on alcohol and tobacco, to establish to cover ESRD program, and physical checkups, routine eyecare, dental care, and hearing care. H.R. 3827.
Mental health payroll tax to finance the Federal Mental Health Trust Fund. H.R. 2126.
Permit borrowing between OASI, DI, and HI trust funds. H.R. 3207.
Reallocation of one-half of HI portion to OASDI programs; and a reallocation of a portion of the DI tax rate to the OASI program. H.R. 3207.
Repeal increases in social security taxes scheduled to be in effect in 1981-82, while protecting the social security trust funds through appropriations from general revenues. H.R. 2184.
Social security savings accounts, established for each of the trust funds in the general fund of the Treasury. H.R. 5987.
Specific standards for interfund borrowing between social security trust funds, to provide. H.R. 5969.
Hearings and appeals:
Administration and judicial review of claims, to provide. H.R. 806, 2598.
Determination of reasonable charge, with respect to the hearing requirement applicable to a carrier. H.R. 3103.
Fair hearings on disputed medical claims by an impartial person other than a carrier, to provide. H.R. 2224.
Means test for the medicare program, expressing sense of the Congress with respect to. H.Con.Res. 410, P.L. 97-276 (H.J.Res. 599).
Premiums:
Part B premium as constant percentage of costs, to temporarily establish. P.L. 97-248 (H.R. 4961).
Part B premium enrollment provisions for merchant seamen and special general enrollment period. H.R. 6877.
Part B premium, special enrollment without penalty. P.L. 97-248 (H.R. 4961).
Reimbursement (Part A):
Alcohol detoxification facilities, to repeal. Exec. Comm. 1390, H.R. 3725, 3850, 3964, 3982, P.L. 97-35.
Alternative methods for payment of hospitals, to provide. H.R. 5084.
Antiunionization activities, prohibit payment for. H.R. 6878, P.L. 97-248 (H.R. 4961).

Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Reimbursement (Part A):—Continued
Assistants at surgery, to limit. H.R. 6878, P.L. 97-248 (H.R. 4961).
Bad debts, to include. H.R. 2513.
For the relief of certain hospitals and health care facilities. H.R. 162.
Health Maintenance Organizations, with respect to payments to. H.R. 2508, 3399, 6877, 6878, P.L. 97-248 (H.R. 4961).
Hill-Burton free care, prohibit payment for. H.R. 6878, P.L. 97-248 (H.R. 4961).
Home health agencies, places limits on. H.R. 3850, 3964, 3982, P.L. 97-35.
Hospital facilities, underutilized, payments to promote closing and conversion of. P.L. 97-35 (H.R. 3982).
Hospitals, places limits on. H.R. 3850, 3964, 3982, P.L. 97-35.
Hospitals, small rural, exempt from medicare section 223 limits. H.R. 6779.
Incentive rate for renal dialysis services. H.R. 3850, 3964, 3982, P.L.97-35.
Inpatient hospital services, expand sec. 223 limits to include ancillary costs. H.R. 6878, P.L. 97-248 (H.R. 4961).
Inpatient hospital services, reduce from 100 to 98 percent of reasonable cost. Exec. Comm. 4180.
Inpatient routine nursing salary cost differential, to eliminate. P.L. 97-248 (H.R. 4961).
Institutions and entities where owners have been convicted of certain offenses, termination of agreement with. Exec. Comm 4180.
Interest charges on overpayments and underpayments, to allow. H.R. 6878, P.L. 97-248 (H.R. 4961).
Lesser-of-cost-or-charge, to eliminate. H.R. 6878, P.L. 97-248 (H.R. 4961).
Limits to 5 percent the increase in the prevailing charge level for physicians' services for fiscal year 1983. Exec. Comm. 4180.
Mechanism for withholding payments under medicare to offset overpayments to individuals under medicaid, to provide. Exec. Comm. 1390, H.R. 3725.
Medicaid providers, certain, to withhold payments for. P.L. 97-35 (H.R. 3982).
Medicare payments secondary for older workers chosing to be covered under group health plans. P.L. 97-248 (H.R. 4961).
Medicare payments secondary in cases of end-stage renal disease services covered under certain group health policies. P.L. 97-35 (H.R. 3982).
Medicare target reimbursement rate, temporary 3-year provision, as an incentive to control costs, to provide. H.R. 6878, P.L. 97-248, (H.R. 4961).
Medicare voucher system, to establish. H.R. 6878, P.L. 97-248 (H.R. 4961).
Nonprofit hospitals that drop social security coverage for employees, to reduce incentive payments. H.R. 4961, P.L. 97-248.
Nursing salary cost differential, limit to 5 percent for skilled nursing facilities. Exec. Comm. 4180.
Nursing salary cost differential, application of, to require. H.R. 439.
Nursing salary cost differential, to repeal. Exec. Comm. 1390, H.R. 3725.
Nursing salary cost differential, to reduce to 5 percent. P.L. 97-35 (H.R. 3982).
Occupancy test for hospital long-term care in nonpublic hospitals, to eliminate. H.R. 3850, 3964, 3982, P.L. 97-35.
Offset of interest and other income on funded depreciation, to permit. H.R. 3850, 3964, 3982.

Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Reimbursement (Part A):—Continued
Payment under certain percentage arrangements, to prohibit. H.R. 6878, P.L. 97-248 (H.R. 4961).
Periodic interim payments, temporary delay, to allow. H.R. 6878, P.L. 97-248 (H.R. 4961).
Periodic interim payments, temporary delay in 1981, to repeal. Exec. Comm. 1390, H.R. 3725, 3850, 3964, 3982, P.L. 97-35.
Physician barred from participation, denial of payment to. Exec. Comm. 4180.
Private room subsidy, to eliminate. P.L. 97-248 (H.R. 4961).
Providers of services, to eliminate waiver of liability and payment for. Exec. Comm. 4180.
Radiologists and pathologists, elimination of 100 percent reimbursement. Exec. Comm. 4180.
Reasonable charge levels, revision of on Oct. 1, rather than July 1. Exec. Comm. 4180.
Recognition of State hospital cost control systems for purposes of reimbursement. P.L. 97-248 (H.R. 4961).
Review Board, to review disputes on cost reimbursement between providers of services and the Secretary of HHS, to establish. H.R. 3153.
Secretary of HHS to prescribe regulations for provider-based physicians. P.L. 97-248 (H.R. 4961).
Single reimbursement limits for skilled nursing facilities and home health agencies, to establish. P.L. 97-248 (H.R. 4961).
Underutilized hospital facilities, repeal authority of Secretary to make payments to. Exec. Comm. 4180.
Use of medicaid alternative reimbursements under medicare, to provide. H.R. 3707.
Reimbursement (Part B):
Bad debts, to include. H.R. 2513.
Cost of anti-union organizing activities, to exclude. H.R. 6589.
Custodial care services, waiver of liability and payment for. Exec. Comm. 4180.
Duplicate payments for out-patient services, to eliminate. P.L. 97-248 (H.R. 4961).
Health Maintenance Organizations, with respect to payments to. H.R. 2508, 3399.
Inpatient radiology and pathology services, limit to 80 percent of reasonable charge. H.R. 6877, P.L. 97-248 (H.R. 4961).
Lesser-of-cost-or-charge, to eliminate. H.R. 6878, P.L. 97-248 (H.R. 4961).
Mechanism for withholding payments under medicare to offset overpayments to individuals under medicaid, to provide. Exec. Comm. 1390, H.R. 3725.
Outpatient rehabilitation services, to repeal. Exec. Comm. 1390, H.R. 3725.
Outpatient services, to establish limitations on reasonable cost and reasonable charge for. P.L. 97-35 (H.R. 3982).
Physician fee economic index, limitation on. H.R. 6877.
Physician, increase medicare assignment rate. H.R. 7254.
Reasonable charge determinations for services provided in the State of Michigan, to be determined on a statewide basis. H.R. 4013.
Review Board, to review disputes on cost reimbursement between providers of services and the Secretary of HHS, to establish. H.R. 3153.
Technical corrections relating to medicare. P.L. 97-248 (H.R. 4961).

Social security:—Continued
Social security health programs:—Continued
Medicare (health insurance for the aged):—Continued
Voucher:
Institute fundamental reforms in the health care delivery system, assist all Americans in obtaining health care, restrain increases in the cost of health care. H.R. 850.
Optional alternative medicare program, to provide. H.R. 4666.
National health insurance:
Catastrophic Health Expense and Cost Constraint Act. H.R. 7000.
Health Security Act. H.R. 562.
Health Service Act. H.R. 3884.
National Catastrophic Health Insurance Program Act of 1981. H.R. 3102.
Professional Standards Review Organization (PSRO):
Abolition of statewide PSR councils. Exec. Comm. 1390, H.R. 3725.
Delegated review optional, to make. H.R. 3850, 3964, 3982, P.L. 97-35.
Delegation of duties by PSRO, to provide. H.R. 1197.
Discretion of Secretary of HHS in funding PSRO, to allow. Exec. Comm. 1390, H.R. 3725.
Notice, hearing, and judicial review requirements, for termination of a PSRO agreement. Exec. Comm. 1390, H.R. 3725.
Optional use of PSRO's under State medical plans. H.R. 3850, 3964, 3982, P.L. 97-35.
PSRO performance assessment, to require Secretary to perform and to authorize termination of up to 30 percent. P.L. 97-35 (H.R. 3982).
PSRO review of ancillary, ambulatory, and long-term care services, to authorize Secretary to permit. P.L. 97-35 (H.R. 3982).
Secretarial determination in lieu of PSRO certification, to allow. H.R. 3850, 3964, 3982.
Secretary of HHS to implement program of, for private sector. P.L. 97-248 (H.R. 4961).
Status of, to clarify. H.R. 2353, 3850, 3964, 3982.
To eliminate. Exec. Comm. 4180.
To repeal. H.R. 96, 615, 997, 1705.
Utilization and Quality Control Peer Review Program, to establish. P.L. 97-248 (H.R. 4961).
Voluntary participation by State medicaid program in professional standards review, to allow. Exec. Comm. 1390, H.R. 3725.
Utilization review:
To repeal. Exec. Comm. 1390, H.R. 3725, 3850, 3964, 3982.
Unemployment compensation:
Administration:
Reed Act, to extend. P.L. 97-248 (H.R. 4961)
Amounts transferred to State unemployment funds to continue to be available for payment of administrative expenses. H.R. 4942, 5836.
Benefits:
Round unemployment compensation benefits to next lower dollar. P.L. 97-248 (H.R. 4961).
Coverage:
Adjustment assistance for workers, economic adjustment assistance of workers, certification of. H.R. 943.
Adjustment assistance for workers, to revise. H.R. 3331.
Alien agricultural workers, extends permanently the exclusion from FUTA. H.R. 4924, 4939.
Alien farmworkers, extends exclusion from FUTA from Jan. 1, 1982, to Jan. 1, 1984. H.R. 5836.
Aliens, "temporary resident", ineligible for benefits under AFDC, SSI, and cash assistance programs in the territories. Exec. Comm. 2390.
Employees of higher education institutions, certain, allow State to deny benefits to. H.R. 6878, P.L. 97-248 (H.R. 4961).

Social security:—Continued
Unemployment compensation:—Continued
Coverage:—Continued
Mexican "guest worker", ineligible for benefits under AFDC, SSI, and cash assistance programs in the territories. Exec. Comm. 2390.
20 weeks of work to qualify for benefits, to require. H.R. 3331.
Definition of:
Fishing boats, to exclude certain services performed on fishing boats from coverage. H.R. 3492, 3576, P.L. 97-34 (H.R. 4242), P.L. 97-248 (H.R. 4961).
Students, certain, to exclude services performed for camps from coverage. H.R. 182, 3253.
Students, treatment of certain services performed by, to clarify. H.R. 4942.
Eliminates the requirement that States reduce the amount of unemployment compensation payable for any week by the amount of certain retirement benefits. H.R. 422, 531, 1112, 1195, 1429, 1885, 1902, 1970, 2808, 3486.
Emergency unemployment compensation, to provide a program for. H.R. 143, 1591, 3571, 6839.
Employees of institutions of higher education under State unemployment compensation laws, with respect to treatment of. H.R. 6399.
Ex-servicemen, limits eligibility for unemployment compensation. Exec. Comm. 3245, H.R. 6517.
Ex-servicemen, places limitation on unemployment benefits paid to. H.R. 3850, 3964, 3982, P.L. 97-35.
Ex-servicemen, repeals provision in P.L. 97-35, which places a limitation on unemployment benefits paid to ex-servicemen. H.R. 4433, 4686, 5032, 6152, 6594.
Ex-servicemen, restore eligibility for unemployment compensation. H.R. 5635, 5836.
Ex-servicemen, who voluntarily leave military service to receive unemployment compensation, to allow. H.R. 4573, 5056.
Ex-servicemen, repeal provision in P.L. 97-35, which prohibits those who voluntarily leave military service to receive unemployment compensation and establishes new eligibility requirements. P.L. 97-248 (H.R. 4961).
Extended benefits:
Change equation for determining rate of insured unemployment for extended benefits, to eliminate claims for. H.R. 3850, 3964, 3982, P.L. 97-35.
Change equation for determining rate of benefits, to eliminate claims for provision in P.L. 97-35, to repeal. H.R. 5284, 5452, 6939, 6953, 7434.
Delay of effective date for amendments increasing State trigger to Mar. 31, 1983. H.R. 6917.
Eliminate national trigger for extended compensation. Exec. Comm. 788, H.R. 2880, 3331, 3850, 3964, 3982, P.L. 97-35.
Elimination of national trigger for extended compensation provision in P.L. 97-35, to repeal. H.R. 5284, 5452, 6939, 6953, 7434.
Exclude extended benefit claimants from calculation of the rate of insured unemployment for extended benefits. P.L. 97-35 (H.R. 3982).
Includes extended benefit claimants from calculation of the rate of insured unemployment for extended benefits. H.R. 6340.
Interest on State loans transferred to extended unemployment compensation account. H.R. 6633, 6878, P.L. 97-248 (H.R. 4961).
Maintain current provisions and restore insured unemployment rate. H.R. 6969.
Modifies State extended benefit triggers. P.L. 97-35 (H.R. 3982).
Qualifying requirement for extended compensation, to establish. Exec. Comm. 788, H.R. 2880, P.L. 97-35 (H.R. 3982).
Social security:—Continued
Unemployment compensation:—Continued
Extended benefits:—Continued
Reinstate national trigger provisions eliminated by P.L. 97-35. H.R. 5251.
Reinstate, temporarily, certain amendments made to the extended unemployment compensation program by P.L. 97-35. H.R. 6919.
Requires 20 weeks of work for extended benefits eligibility. P.L. 97-35 (H.R. 3982).
Restore the Federal extended unemployment compensation program, providing up to 39 weeks of benefits for laid-off workers. H.R. 6860.
Revise State trigger provisions of Federal-State extended unemployment compensation. H.R. 2641, P.L. 97-35 (H.R. 3982).
Revise State trigger provisions of Federal-State extended unemployment compensation provision in P.L. 97-35, to repeal. H.R. 5284, 5452, 6939, 6953, 7434.
Sec. 2401 of P.L. 97-35, not applicable to railroad unemployment compensation. H.R. 7215.
States in which rate or regular unemployment equals or exceeds 7 percent, extended benefits, to provide. H.R. 6048.
States to pay extended benefits on basis of area triggers, to permit. H.R. 1657.
Temporarily waive equation for determining rate of insured unemployment for extended benefits. H.R. 6982.
Waiver of 120-percent factor, to allow. H.R. 6917.
Federal supplemental:
Change State trigger for extended compensation to achieve greater targeting of benefits in States with higher unemployment rates. Exec. Comm. 788, H.R. 2880, P.L. 97-35 (H.R. 3982).
Establish a cost equalization program for partial reimbursement to eligible States using Federal general revenue funding, for excessive unemployment insurance costs for calendar year 1974 or any succeeding year. H.R. 151.
Extend and increase number of weeks. H.R. 7327, 7435.
Increase number of weeks benefits are payable. H.R. 7419, P.L. 97-424 (H.R. 6211).
Limits source of supplemental funds for unemployment assistance. H.R. 5496.
Provide additional weeks of unemployment compensation (up to 13 maximum), to individuals who have exhausted both regular State unemployment benefits and Federal-State extended unemployment benefits. H.R. 6085, 6118, 6369, 6878, 6990, P.L. 97-248 (H.R. 4961).
Federal unemployment compensation loans:
Credit non-FUTA repayments first to most recently received loans that have not triggered increase in net Federal tax. P.L. 97-35 (H.R. 3982).
Credit reduction not applicable in case of States with high rates of unemployment and large loan balances. H.R. 6767.
Delay increases in the unemployment States which have not repaid their unemployment compensation loans. H.R. 149.
Imposes interest charge on Federal unemployment loans to States. P.L. 97-35 (H.R. 3982).
Interest in case of certain States with high unemployment rates, to defer. H.R. 6878, P.L. 97-248 (H.R. 4961).
Interest on State loans transferred to extended unemployment compensation account. H.R. 6633, 6878, P.L. 97-248 (H.R. 4961).
Limit amount payable for 1 week of unemployment. Exec. Comm. 3448, 6516.
Limitation on fifth year credit reduction, to provide. H.R. 6878, P.L. 97-248 (H.R. 4961).
Limits increases in net Federal unemployment tax if State meets certain solvency requirements. P.L. 97-35 (H.R. 3982).

Social security:—Continued
Unemployment compensation:—Continued
Federal unemployment compensation loans:—Continued
Penalty provisions relating to employees in States with outstanding loans, to repeal. H.R. 5558.
Suspend loan repayment and interest requirements for States having high unemployment rates. H.R. 5558.
Fraud, penalities for. H.R. 2151.
FUTA, increases wage base from $6,000 to $7,000, and increases the rate. H.R. 6633, 6878.
Meals, furnished by employer for employee, which are excluded from income, shall not be subject to employment taxes. H.R. 3055.
Multiemployer Pension Plan Amendments Act of 1980 (P.L. 96-364), certain retirement benefits under State unemployment compensation laws, to revise effective date. H.R. 1759.
Reimbursement to States:
Credit reduction not applicable when States make certain repayments. H.R. 3331, 6878, P.L. 97-248 (H.R. 4961).
Loans to State unemployment funds, make changes in provisions relating to. H.R. 3331.
Requirement for service member more comparable to those applying to civilian workers, to establish. Exec. Comm. 788, H.R. 2880.
Short-time compensation programs, Department of Labor to work with State to develop such programs. H.R. 6878, P.L. 97-248 (H.R. 4961).
State administration of unemployment compensation and employment service programs, to provide. H.R. 6088.
State programs for payments to employers who hire the unemployed, unemployment funds to be used. H.R. 2602.
State unemployment agencies to collect individual wage information on a quarterly basis, to require. H.R. 7445.
State unemployment compensation trust funds used to encourage employment through payments to employers, to permit. H.R. 5942.
State unemployment laws, prohibits certification of any State which fails to amend its laws to conform with the Act. P.L. 97-35 (H.R. 3982).
States to provide unemployment benefits to certain partially unemployed workers, to encourage. H.R. 3005, 5904.
Tighter work test requirement for regular unemployment compensation after a claimant has received 13 weeks of compensation under State law, to establish. Exec. Comm. 788, H.R. 2880.

T

Task force to study and evaluate the taxation of real property by State and local governments, to establish. H.R. 373.
Tax Court of the United States:
Certified public accountants and enrolled agents to represent taxpayer in tax cases of $5,000 or less, to allow. H.R. 7444.
Deficiency procedures made applicable, to clarify. H.R. 4531.
Filing fee, increase from $10 to $60. P.L. 97-34 (H.R. 4242).
Increase annuities for survivors of Tax Court judges; revise procedural rules of the Tax Court. P.L. 97-362 (H.R. 4717).
Retirement, age 70 with 10 years, to allow. H.R. 3393.
Tax Payers Bill of Rights. H.R. 464, 1244, 2389, 3540, 4092.
Treasury Department:
Authorize Department of the Treasury to accept gifts and bequests. Exec. Comm. 5313.
Transfer of funds among appropriations of the Department of the Treasury, to permit. Exec. Comm. 2290.
Treasury note issued for more than 3 years, to bear interest rate greater than 8 percent annually. H.R. 3756.
Treasury regulations on the debt-equity issue, to delay. H.R. 6429, 6684.
Treasury regulations on vitacultural areas, if the name provided contains the term "Shenadoah Valley", to delay. H.R. 7401.
Trust funds:
Adjustment Assistance Trust Fund, to establish from funds collected on customs duties which have not been otherwise appropriated. H.R. 6482.
Airport and Airway Trust Fund, to extend excise taxes transferred into (no expiration date). Exec. Comm. 916, H.R. 2930.
Airport and Airway Trust Fund, to extend excise taxes transferred into after Dec. 31, 1981, and before Jan. 1, 1984. H.R. 4800.
Black Lung Trust Fund, user fee of 50 cents per ton on underground coal, 75 cents per ton on surface coal, to be deposited in. H.R. 3964.
Black Lung Disability Trust Fund, temporary user fee of $1.00 per ton on underground coal, 50 cents per ton on surface coal, to be deposited in. H.R. 5159, P.L. 97-119.
Comprehensive Oil Pollution Liability Trust Fund, to establish (Oil Pollution Trust Fund). H.R. 85.
Crime Victims Compensation Trust Fund, establish from excise taxes collected on handguns. H.R. 6115, 6448.
Deep seabed, to expand to other seabed minerals. H.R. 7225.
Energy and Economic Development Trust Fund, established from an excise tax on the removal price of crude oil. H.R. 6330.
Federal Disability and Health Insurance Trust Fund, to establish and finance through general revenues. H.R. 7452.
Federal Long-Term Care Trust Fund, to establish. H.R. 3355.
Federal Mental Health Trust Fund, to establish. H.R. 2126.
Handicapped Dependent Support Trust Fund, to establish. H.R. 1091.
Health Service Trust Fund, to establish. H.R. 3884.
Highway Trust Fund, extend for 1-year. H.R. 7092.
Highway Trust Fund, to extend for 6 years, until September 30, 1990. Exec. Comm. 842, 3197.
Imported goods, 7 percent tax imposed on, and deposited in the Federal Old-Age and Survivors Insurance Trust Fund. H.Con.Res. 169.
Inland Waterways Trust Fund, payments allowed from, to amend, and Secretary of the Army, after consultation with the Secretary of Transportation, to develop by regulation a system of waterway user charges designed to recover 100 percent of the estimated Federal costs of operation and maintenance and construction of navigation projects. Exec. Comm. 917, H.R. 2962.
Inland Waterways Trust Fund, Secretary of the Army in consultation with the Secretaries of Agriculture and Transportation, is authorized to levy congestion fees on certain Tennessee Valley Authority and Army Corps of Engineers inland waterway projects, with fees being deposited in the Inland Waterway Trust Fund. Exec. Comm. 3499, H.R. 6078.
Long-Term Care Trust Fund, to establish from funds in the Civil Service Retirement and Disability Trust Fund. H.R. 6145.
Medicare Part C Trust Fund, to be financed from excise taxes on alcohol and tobacco. H.R. 3827.
National Dividend Payment Trust Fund, to establish, and from which a "National Dividend Payment" would be disbursed to the chief financial officer of each State on the basis of the number of qualified registered voters of each State. H.R. 306, 5085.
National School Lunch Trust Fund, established from money saved by reducing deduction for business meals. H.R. 4599.
Navigable Waterways Trust Fund, to establish from amounts collected from customs duties, equal to 16 percent. H.R. 5276.
Port System Trust Fund, to be established and funded from the user fees collected from ports having deep-draft channels or harbors. H.R. 5897.
Public Debt Retirement Trust Fund, consisting of revenues from windfall profit tax on domestic oil production, to establish. H.R. 1222.
Public Debt Retirement Trust Fund, to establish and finance from a general manufacturers excise tax. H.R. 6234.
Railroad Trust Fund, to establish from amounts collected from customs duties, equal to 17 percent. H.R. 5276.
Revenue-Sharing Highway Trust Fund, funded from additional 10 cent excise tax on fuels used in highway vehicles. H.R. 7319.
Small Business Trade Access Trust Fund, to establish from certain customs duties collected. H.R. 6664.
Small Business Trust Fund, to establish. H.R. 6605.

Trust funds:—Continued
Social Security Reserve Trust Fund, to establish from revenues from the windfall profit tax. H.R. 4550, 4629.
Steel and Coal Workers Adjustment Assistance Trust Fund, to establish with funds collected from customs duties, countervailing duties, and antidumping duties. H.R. 7017.
Strategic Petroleum Reserve Trust Fund, to be established from a $10 per barrel excise tax on Libyan crude oil and refined petroleum products. H.R. 4797.
Transfer of additional revenues to Federal Hospital Insurance Trust Fund, to allow. H.R. 6566.
Victims of Handgun Crimes Trust Fund, to establish. H.R. 4173.
Workers Economic Adjustment Reserve Trust Fund, establish in the Department of the Treasury from a portion of a defense contractors gross revenue from sales and service of defense materials. H.R. 6618.

U

Urban Jobs and Enterprise Zone Act of 1980. H.R. 1104, 3824.

V

W

Windfall profit tax:
Crude oil equal to amount of residual fuel oil used to produce crude oil, windfall profit tax not applicable. H.R. 1974, 6848.
Crude oil or refined petroleum products, imported, expressing the sense of Congress that there shall be no new tax placed on. H.Con. Res. 273.
Crude oil provisions of Economic Recovery Tax Act of 1981 which reduce, to repeal. H.R. 5486.
Economic Recovery Tax Act of 1981, reduction provisions, to repeal. H.Res. 210, H.R. 5714, 6257, 6282.
Establishment of a trust fund to reduce the public debt, to be financed from windfall profits tax on domestic crude oil production. H.R. 884.
Excess profits tax paid to State governments, reduce windfall profit tax liability by 25 percent, to permit. H.R. 6080.
Exemption, partial, to provide for qualified production of certain trusts. P.L. 97-448 (H.R. 6056).
Heavy oil, exempt from windfall profit tax. H.R. 3913.
Heavy oil, redefine, for purposes of windfall profit tax on domestic crude oil. H.R. 3912.
Independent producers, exempt from tax on limited amounts of oil per day. H.R. 94, 307, 766.
Independent producers, exempt from tax on unlimited amounts of stripper oil after 1982. H.R. 4260.
Independent producers, exempt from tax on stripper oil beginning in 1983. P.L. 97-34 (H.R. 4242).
Independent producers, exemption of up to 500 barrels per day for new heavy and tertiary oil; exemption for old and stripper oil up to 100 barrels per day in 1982-84, 200 barrels per day in 1985 and 350 barrels per day in 1986 and thereafter for combined 500 barrel per day exemption. H.R. 4242.
Independent producer stripper well oil, exemption of, to repeal. H.R. 6566.
Intent of Congress with respect to the exemption of the economic interests of State and local governments from the crude oil profits tax, to clarify. H.R. 3044.
Limited amounts of oil production by independent producers, to exempt. H.R. 1093.
Natural gas producers, to treat as independent oil producers for windfall profit tax rate. H.R. 4242.
Natural gas retailers to be treated as independent producers for purposes of the crude oil windfall profit tax. H.R.1329.
Newly discovered oil, rate of tax reduced from 15 percent over a 5-year period. H.R. 4260.
Windfall profit tax:—Continued
Newly discovered oil, reduces tax to 27.5 percent in 1982, 25 percent in 1983, 22.5 percent in 1984, 20 percent in 1985, and 15 percent in subsequent years. P.L. 97-34 (H.R. 4242).
Newly discovered oil, reduction in tax imposed. H.R. 4273.
Newly discovered oil, repeal provision in P.L. 97-34 (Ecomomic Recovery Tax Act of 1981). H.R. 4677, 5714, 6257, 6282, 6566.
Newly discovered oil, to exempt. H.R. 2176, 3248.
Oil from royalties, to exempt from the crude oil windfall profit tax. H.R. 6707.
Oil produced from interests held by or for residential child care agencies, to exempt. H.R. 318, 4242, 4260.
Public Debt Retirement Trust Fund, consisting of revenues from windfall profit tax on domestic oil production, to establish. H.R. 1222.
Repeal the crude oil windfall profit tax on tier 2 and 3 oil, and phase out beginning Oct. 1, 1981. H.R. 4087.
Royalty holders, credit and refund of against windfall profit taxes, to provide. H.R. 3266.
Royalty oil, exemption for, to repeal. H.R. 6566.
Royalty owners and independent producers, defer, pending balance of the Federal budget, the increase in production of barrels per day as provided for in the Economic Recovery Tax Act of 1981. H.R. 4523.
Royalty owners and independent producers, exempt from tax on the first 34 barrels production per day. H.R. 3383.
Royalty owners and independent producers, exempt from tax on first 250 barrels production per day. H.R. 2002.
Royalty owners and independent producers, exempt from tax on first 1,000 barrels production per day. H.R. 45, 920, 1701, 2451.
Royalty owners, credit for 1981 of $2,500 and an exemption for 2 barrels per day in 1982-84, and 3 barrels per day thereafter. P.L. 97-34 (H.R. 4242).
Royalty owners, credit for 1981 of $2,500 and an exemption for 2 barrels per day in 1982-84, and 3 barrels a day thereafter, to repeal. H.R. 4460, 4587, 4639, 4677, 5714, 6257, 6282.
Royalty owners, credit for 1981 of $2,500 and an exemption for 2 barrels per day in 1982-84, and 3 barrels a day thereafter, to repeal and transfer additional revenues resulting from such repeals to the Federal Old-Age and Survivors Trust Fund. H.R. 4536, 4550, 4629.
Royalty owners, credit for 1981 of $2,500 and an exemption of up to 1 barrel per day in 1982-84, 2 barrels per day in 1985 and 3-1/2 barrels per day thereafter. H.R. 4242.
Royalty owners, credit for 1981 of $2,500 and an exemption for 2 barrels per day in 1982-84, and 4 barrels per day thereafter. H.R. 4260.
Royalty owners, exempt from tax on 10 barrels production per day. H.R. 215.
Royalty owners, exempt from tax on tier 2 and 3 oil. H.R. 4087.
Royalty owners, extension of and increase in credit against crude oil windfall profit tax, to provide. H.R. 3849, 4273.
Royalty owners interest, to exempt. H.R. 1064, 2180, 2178.
Royalty owners, to provide more equitable treatment. H.R. 1199.
Stripper oil, produced by independent producers, to exempt beginning in 1983. P.L. 97-34 (H.R. 4242).
Stripper oil, produced by independent producers, to exempt beginning in 1983, enacted in P.L. 97-34, to repeal. H.R. 5267.
Stripper well oil, to exempt. H.R. 2179, 2452, 2796.
Technical Corrections Act of 1982, make technical, clerical, and conforming amendments to the Crude Oil Windfall Profit Tax Act of 1980. H.R. 6056, P.L. 97-448.
Tertiary oil, front-end, extend exemption for independent producers. H.R. 4242.
Tertiary oil, to expand exemption for. H.R. 1182, 1363.
Tertiary oil, incremental, to exempt from windfall profit tax. H.R. 1181, 2177.
Tertiary projects of integrated products, refunds, to provide. H.R. 2416.
To repeal existing allocation of windfall profit tax. H.R. 884.
To repeal. H.R. 1327, 1599, 1644, 2175, 3428.
To repeal title I of the Windfall Profit Tax Act of 1980. H.R. 1305.

World Peace Tax Fund. H.R. 4897.

X

Y

Z